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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		34.38353258%
Employer's proportionate share at MD		30.64904544%
Employer's proportionate share of system NOL/(A) at prior MD	$	(125,900,756)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,794,102)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,595,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,714,138)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,717,833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,639,719
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,078,114)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,421,203
Changes of assumptions	$ 0	$ 1,565,870
Net difference between projected and actual earnings on investments	$ 3,495,330	$ 0
Changes in proportionate share	$ 6,926,048	$ 123,526
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,421,378	$ 4,110,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,310,779

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (844,331)
2nd Fiscal Year	4,860,596
3rd Fiscal Year	1,890,996
4th Fiscal Year	403,518
5th Fiscal Year	0
Thereafter	0
Total	$ 6,310,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02065879%
Employer's proportionate share at MD		0.03848028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,645)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(155,425)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(165,369)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,478)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,015)
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)	**$**	**(47,493)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,040
Changes of assumptions	$ 0	$ 1,966
Net difference between projected and actual earnings on investments	$ 4,388	$ 0
Changes in proportionate share	$ 211	$ 33,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,599	$ 38,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,459)

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	$ (38,646)
2nd Fiscal Year	2,307
3rd Fiscal Year	2,374
4th Fiscal Year	507
5th Fiscal Year	0
Thereafter	0
Total	$ (33,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.15838872%
Employer's proportionate share at MD		1.37062264%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,241,624)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,536,061)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,124,709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,890,245)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(658,180)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(171,994)
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)	**$**	**(830,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 108,276
Changes of assumptions	$ 0	$ 70,026
Net difference between projected and actual earnings on investments	$ 156,311	$ 0
Changes in proportionate share	$ 86,447	$ 393,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242,758	$ 571,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (329,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (585,192)
2nd Fiscal Year	153,425
3rd Fiscal Year	84,565
4th Fiscal Year	18,045
5th Fiscal Year	0
Thereafter	0
Total	$ (329,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04023189%
Employer's proportionate share at MD		0.04919158%
Employer's proportionate share of system NOL/(A) at prior MD	$	(147,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(198,689)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(183,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(211,401)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,377)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(38,999)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,886
Changes of assumptions	$ 0	$ 2,513
Net difference between projected and actual earnings on investments	$ 5,610	$ 0
Changes in proportionate share	$ 2,033	$ 16,617
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,643	$ 23,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,336)
2nd Fiscal Year	5,280
3rd Fiscal Year	3,035
4th Fiscal Year	648
5th Fiscal Year	0
Thereafter	0
Total	$ (15,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19224819%
Employer's proportionate share at MD		0.21682418%
Employer's proportionate share of system NOL/(A) at prior MD	$	(703,947)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(875,771)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(810,698)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(931,801)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104,120)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35,051)
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)	**$**	**(139,171)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,129
Changes of assumptions	$ 0	$ 11,078
Net difference between projected and actual earnings on investments	$ 24,727	$ 0
Changes in proportionate share	$ 8,101	$ 45,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 32,828	$ 73,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,958)

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	$ (82,978)
2nd Fiscal Year	25,789
3rd Fiscal Year	13,378
4th Fiscal Year	2,855
5th Fiscal Year	0
Thereafter	0
Total	$ (40,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00560795%
Employer's proportionate share at MD		0.03781438%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,534)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(152,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(141,387)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(162,507)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,159)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,675)
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)	**$**	**(60,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,987
Changes of assumptions	$ 0	$ 1,932
Net difference between projected and actual earnings on investments	$ 4,312	$ 0
Changes in proportionate share	$ 3,212	$ 59,731
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,524	$ 64,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,126)

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	$ (59,746)
2nd Fiscal Year	(211)
3rd Fiscal Year	2,333
4th Fiscal Year	498
5th Fiscal Year	0
Thereafter	0
Total	$ (57,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32075169%
Employer's proportionate share at MD		0.39568092%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,174,483)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,598,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,479,437)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,700,437)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(190,008)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,438)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(239,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,258
Changes of assumptions	$ 0	$ 20,215
Net difference between projected and actual earnings on investments	$ 45,125	$ 0
Changes in proportionate share	$ 35,232	$ 138,965
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,357	$ 190,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (110,081)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (181,693)
2nd Fiscal Year	41,989
3rd Fiscal Year	24,413
4th Fiscal Year	5,209
5th Fiscal Year	0
Thereafter	0
Total	$ (110,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04328601%
Employer's proportionate share at MD		0.06034079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(158,499)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(243,722)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(225,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(259,314)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40,087)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,063)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,767
Changes of assumptions	$ 0	$ 3,083
Net difference between projected and actual earnings on investments	$ 6,881	$ 0
Changes in proportionate share	$ 0	$ 35,373
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,881	$ 43,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,342)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,313)
2nd Fiscal Year	5,455
3rd Fiscal Year	3,723
4th Fiscal Year	794
5th Fiscal Year	0
Thereafter	0
Total	$ (36,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00390742%
Employer's proportionate share at MD		0.03197534%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(129,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(119,555)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(137,414)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,355)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,322)
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)	**$**	**(35,677)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,526
Changes of assumptions	$ 0	$ 1,634
Net difference between projected and actual earnings on investments	$ 3,647	$ 0
Changes in proportionate share	$ 8,571	$ 52,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,218	$ 56,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,997)

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	$ (46,073)
2nd Fiscal Year	(318)
3rd Fiscal Year	1,973
4th Fiscal Year	421
5th Fiscal Year	0
Thereafter	0
Total	$ (43,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.74113257%
Employer's proportionate share at MD		0.92654600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,713,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,742,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,464,323)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,981,827)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(444,932)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(319,607)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(764,539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 73,195
Changes of assumptions	$ 0	$ 47,338
Net difference between projected and actual earnings on investments	$ 105,667	$ 0
Changes in proportionate share	$ 4,590	$ 343,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 110,257	$ 464,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (354,147)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (520,156)
2nd Fiscal Year	96,644
3rd Fiscal Year	57,166
4th Fiscal Year	12,199
5th Fiscal Year	0
Thereafter	0
Total	$ (354,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.65785312%
Employer's proportionate share at MD		0.74720892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,408,833)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,018,040)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,793,788)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,211,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(358,814)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(55,771)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(414,585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 59,028
Changes of assumptions	$ 0	$ 38,175
Net difference between projected and actual earnings on investments	$ 85,214	$ 0
Changes in proportionate share	$ 45,557	$ 165,721
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 130,771	$ 262,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,153)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (276,174)
2nd Fiscal Year	88,083
3rd Fiscal Year	46,102
4th Fiscal Year	9,838
5th Fiscal Year	0
Thereafter	0
Total	$ (132,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.42976673%
Employer's proportionate share at MD		1.34269552%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,235,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,423,261)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,020,291)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,770,228)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(644,769)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(186,324)
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)	**$**	**(831,093)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 106,070
Changes of assumptions	$ 0	$ 68,599
Net difference between projected and actual earnings on investments	$ 153,126	$ 0
Changes in proportionate share	$ 161,484	$ 90,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 314,610	$ 264,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 49,890

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (250,663)
2nd Fiscal Year	200,034
3rd Fiscal Year	82,842
4th Fiscal Year	17,678
5th Fiscal Year	0
Thereafter	0
Total	$ 49,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00176318%
Employer's proportionate share at MD		0.02752510%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,456)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,176)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,915)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,289)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,215)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,433)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,174
Changes of assumptions	$ 0	$ 1,406
Net difference between projected and actual earnings on investments	$ 3,139	$ 0
Changes in proportionate share	$ 7,206	$ 47,779
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,345	$ 51,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,014)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,531)
2nd Fiscal Year	(544)
3rd Fiscal Year	1,698
4th Fiscal Year	362
5th Fiscal Year	0
Thereafter	0
Total	$ (41,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15594008%
Employer's proportionate share at MD		0.14362566%
Employer's proportionate share of system NOL/(A) at prior MD	$	(570,999)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(580,116)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(537,011)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(617,231)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(68,970)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,470)
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)	**$**	**(87,440)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,346
Changes of assumptions	$ 0	$ 7,338
Net difference between projected and actual earnings on investments	$ 16,380	$ 0
Changes in proportionate share	$ 22,839	$ 9,907
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,219	$ 28,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,628

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,029)
2nd Fiscal Year	21,904
3rd Fiscal Year	8,861
4th Fiscal Year	1,891
5th Fiscal Year	0
Thereafter	0
Total	$ 10,628

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35697985%
Employer's proportionate share at MD		0.35024832%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,307,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,414,683)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,309,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,505,191)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(168,191)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	38,197
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)	**$**	**(129,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,669
Changes of assumptions	$ 0	$ 17,894
Net difference between projected and actual earnings on investments	$ 39,944	$ 0
Changes in proportionate share	$ 31,139	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71,083	$ 45,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,520

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	$ (50,186)
2nd Fiscal Year	49,484
3rd Fiscal Year	21,610
4th Fiscal Year	4,611
5th Fiscal Year	0
Thereafter	0
Total	$ 25,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12172806%
Employer's proportionate share at MD		0.31376312%
Employer's proportionate share of system NOL/(A) at prior MD	$	(445,727)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,267,316)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,173,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,348,396)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(150,671)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(202,571)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(353,242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,787
Changes of assumptions	$ 0	$ 16,030
Net difference between projected and actual earnings on investments	$ 35,783	$ 0
Changes in proportionate share	$ 36,908	$ 356,152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72,691	$ 396,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (324,278)

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	$ (358,703)
2nd Fiscal Year	10,936
3rd Fiscal Year	19,359
4th Fiscal Year	4,131
5th Fiscal Year	0
Thereafter	0
Total	$ (324,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03105691%
Employer's proportionate share at MD		0.01913852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(113,720)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,302)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,248)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,190)
▪ 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)	**$**	**7,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,512
Changes of assumptions	$ 0	$ 978
Net difference between projected and actual earnings on investments	$ 2,183	$ 0
Changes in proportionate share	$ 22,104	$ 1,343
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,287	$ 3,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,454

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,370
2nd Fiscal Year	4,651
3rd Fiscal Year	1,181
4th Fiscal Year	252
5th Fiscal Year	0
Thereafter	0
Total	$ 20,454

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08383865%
Employer's proportionate share at MD		0.10311824%
Employer's proportionate share of system NOL/(A) at prior MD	$	(306,989)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(416,503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(385,555)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(443,150)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,518)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(45,637)
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)	**$**	**(95,155)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,146
Changes of assumptions	$ 0	$ 5,268
Net difference between projected and actual earnings on investments	$ 11,760	$ 0
Changes in proportionate share	$ 0	$ 40,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,760	$ 53,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,224)

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	$ (60,929)
2nd Fiscal Year	10,985
3rd Fiscal Year	6,362
4th Fiscal Year	1,358
5th Fiscal Year	0
Thereafter	0
Total	$ (42,224)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13575493%
Employer's proportionate share at MD		0.14665562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(497,088)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(592,355)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(548,340)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(630,252)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,425)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(34,537)
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)	**$**	**(104,962)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,585
Changes of assumptions	$ 0	$ 7,493
Net difference between projected and actual earnings on investments	$ 16,725	$ 0
Changes in proportionate share	$ 0	$ 26,079
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,725	$ 45,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,432)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (57,818)
2nd Fiscal Year	18,407
3rd Fiscal Year	9,048
4th Fiscal Year	1,931
5th Fiscal Year	0
Thereafter	0
Total	$ (28,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04313499%
Employer's proportionate share at MD		0.06205109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(157,946)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(250,630)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(232,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(266,664)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,797)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,067)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(54,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,902
Changes of assumptions	$ 0	$ 3,170
Net difference between projected and actual earnings on investments	$ 7,077	$ 0
Changes in proportionate share	$ 3,911	$ 35,082
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,988	$ 43,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,166)

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	$ (42,188)
2nd Fiscal Year	5,376
3rd Fiscal Year	3,828
4th Fiscal Year	817
5th Fiscal Year	0
Thereafter	0
Total	$ (32,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04837309%
Employer's proportionate share at MD		0.04607166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(177,126)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(186,087)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(172,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,993)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,124)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,900)
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)	**$**	**(29,024)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,640
Changes of assumptions	$ 0	$ 2,354
Net difference between projected and actual earnings on investments	$ 5,254	$ 0
Changes in proportionate share	$ 4,269	$ 3,005
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,523	$ 8,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 524

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,673)
2nd Fiscal Year	6,749
3rd Fiscal Year	2,843
4th Fiscal Year	607
5th Fiscal Year	0
Thereafter	0
Total	$ 524

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02515300%
Employer's proportionate share at MD		0.01912833%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,102)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,261)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,204)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,186)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,098
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)	**$**	**(5,088)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,511
Changes of assumptions	$ 0	$ 977
Net difference between projected and actual earnings on investments	$ 2,181	$ 0
Changes in proportionate share	$ 11,173	$ 1,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,354	$ 4,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,152

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	$ 4,064
2nd Fiscal Year	3,656
3rd Fiscal Year	1,180
4th Fiscal Year	252
5th Fiscal Year	0
Thereafter	0
Total	$ 9,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.55595159%
Employer's proportionate share at MD		0.67837200%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,035,705)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,740,002)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,536,409)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,915,301)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(325,758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(292,642)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(618,400)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,590
Changes of assumptions	$ 0	$ 34,658
Net difference between projected and actual earnings on investments	$ 77,364	$ 0
Changes in proportionate share	$ 0	$ 263,278
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 77,364	$ 351,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (274,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (397,954)
2nd Fiscal Year	73,006
3rd Fiscal Year	41,854
4th Fiscal Year	8,931
5th Fiscal Year	0
Thereafter	0
Total	$ (274,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08837775%
Employer's proportionate share at MD		0.06621691%
Employer's proportionate share of system NOL/(A) at prior MD	$	(323,609)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(267,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(247,583)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(284,567)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,798)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,700
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,231
Changes of assumptions	$ 0	$ 3,383
Net difference between projected and actual earnings on investments	$ 7,552	$ 0
Changes in proportionate share	$ 41,100	$ 3,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48,652	$ 12,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,177

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,341
2nd Fiscal Year	12,878
3rd Fiscal Year	4,085
4th Fiscal Year	872
5th Fiscal Year	0
Thereafter	0
Total	$ 36,177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10131755%
Employer's proportionate share at MD		0.13489562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(370,990)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(544,855)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(504,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(579,713)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,778)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,355)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(94,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,656
Changes of assumptions	$ 0	$ 6,892
Net difference between projected and actual earnings on investments	$ 15,384	$ 0
Changes in proportionate share	$ 11,048	$ 62,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,432	$ 79,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,450)
2nd Fiscal Year	12,960
3rd Fiscal Year	8,323
4th Fiscal Year	1,776
5th Fiscal Year	0
Thereafter	0
Total	$ (53,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15392115%
Employer's proportionate share at MD		0.19350291%
Employer's proportionate share of system NOL/(A) at prior MD	$	(563,607)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(781,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(723,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(831,578)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(92,921)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(96,783)
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)	**$**	**(189,704)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,286
Changes of assumptions	$ 0	$ 9,886
Net difference between projected and actual earnings on investments	$ 22,068	$ 0
Changes in proportionate share	$ 0	$ 84,367
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,068	$ 109,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (87,471)

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	$ (121,997)
2nd Fiscal Year	20,039
3rd Fiscal Year	11,939
4th Fiscal Year	2,548
5th Fiscal Year	0
Thereafter	0
Total	$ (87,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.44771600%
Employer's proportionate share at MD		3.33959804%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,962,700)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,488,921)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,486,638)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,351,908)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,603,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(448,312)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,052,005)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 263,820
Changes of assumptions	$ 0	$ 170,621
Net difference between projected and actual earnings on investments	$ 380,860	$ 0
Changes in proportionate share	$ 466,751	$ 1,654,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 847,611	$ 2,088,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,240,930)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,801,590)
2nd Fiscal Year	310,644
3rd Fiscal Year	206,048
4th Fiscal Year	43,968
5th Fiscal Year	0
Thereafter	0
Total	$ (1,240,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05819612%
Employer's proportionate share at MD		0.06084640%
Employer's proportionate share of system NOL/(A) at prior MD	$	(213,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(245,764)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(227,503)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(261,487)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,219)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	440
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,807
Changes of assumptions	$ 0	$ 3,109
Net difference between projected and actual earnings on investments	$ 6,939	$ 0
Changes in proportionate share	$ 1,329	$ 4,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,268	$ 12,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,563)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,071)
2nd Fiscal Year	7,954
3rd Fiscal Year	3,754
4th Fiscal Year	801
5th Fiscal Year	0
Thereafter	0
Total	$ (4,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.29680800%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,198,833)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,109,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,275,531)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(142,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,726
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)	**$**	**(129,803)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,447
Changes of assumptions	$ 0	$ 15,164
Net difference between projected and actual earnings on investments	$ 33,849	$ 0
Changes in proportionate share	$ 202,080	$ 550,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 235,929	$ 589,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (353,148)

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	$ (366,298)
2nd Fiscal Year	(9,070)
3rd Fiscal Year	18,313
4th Fiscal Year	3,908
5th Fiscal Year	0
Thereafter	0
Total	$ (353,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20404947%
Employer's proportionate share at MD		0.18413412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(747,159)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(743,733)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(688,471)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(791,316)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(88,422)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,825)
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)	**$**	**(106,247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,546
Changes of assumptions	$ 0	$ 9,407
Net difference between projected and actual earnings on investments	$ 20,999	$ 0
Changes in proportionate share	$ 36,935	$ 6,452
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,934	$ 30,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,529

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	$ (15,032)
2nd Fiscal Year	28,776
3rd Fiscal Year	11,361
4th Fiscal Year	2,424
5th Fiscal Year	0
Thereafter	0
Total	$ 27,529

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01994622%
Employer's proportionate share at MD		0.03958903%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,036)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(159,903)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(170,134)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,011)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,290)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(41,301)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,127
Changes of assumptions	$ 0	$ 2,023
Net difference between projected and actual earnings on investments	$ 4,515	$ 0
Changes in proportionate share	$ 4,401	$ 36,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,916	$ 41,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,664)

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	$ (37,781)
2nd Fiscal Year	2,153
3rd Fiscal Year	2,443
4th Fiscal Year	521
5th Fiscal Year	0
Thereafter	0
Total	$ (32,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02079765%
Employer's proportionate share at MD		0.02245232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,154)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,687)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,948)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,489)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,782)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,946)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,728)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,774
Changes of assumptions	$ 0	$ 1,147
Net difference between projected and actual earnings on investments	$ 2,561	$ 0
Changes in proportionate share	$ 41	$ 3,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,602	$ 5,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,388)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,890)
2nd Fiscal Year	2,820
3rd Fiscal Year	1,385
4th Fiscal Year	296
5th Fiscal Year	0
Thereafter	0
Total	$ (3,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00534564%
Employer's proportionate share at MD		0.00272501%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,574)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,007)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,189)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,711)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,309)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(525)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 215
Changes of assumptions	$ 0	$ 139
Net difference between projected and actual earnings on investments	$ 311	$ 0
Changes in proportionate share	$ 4,860	$ 1,207
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,171	$ 1,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,588
2nd Fiscal Year	817
3rd Fiscal Year	168
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ 3,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00150976%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,528)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	514
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 2,800	$ 610
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,800	$ 610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,190

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,936
2nd Fiscal Year	254
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.29631641%
Employer's proportionate share at MD		0.22563658%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,746,668)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(911,365)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(843,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(969,672)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(108,352)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,053,056
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**944,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,825
Changes of assumptions	$ 0	$ 11,528
Net difference between projected and actual earnings on investments	$ 25,732	$ 0
Changes in proportionate share	$ 1,985,702	$ 210,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,011,434	$ 239,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,771,632

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	$ 1,543,075
2nd Fiscal Year	211,666
3rd Fiscal Year	13,921
4th Fiscal Year	2,971
5th Fiscal Year	0
Thereafter	0
Total	$ 1,771,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10304098%
Employer's proportionate share at MD		0.09254724%
Employer's proportionate share of system NOL/(A) at prior MD	$	(377,301)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(373,806)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(346,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(397,721)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(44,442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,065
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(42,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,311
Changes of assumptions	$ 0	$ 4,728
Net difference between projected and actual earnings on investments	$ 10,554	$ 0
Changes in proportionate share	$ 19,462	$ 5,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,016	$ 17,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,513

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	$ (8,961)
2nd Fiscal Year	14,546
3rd Fiscal Year	5,710
4th Fiscal Year	1,218
5th Fiscal Year	0
Thereafter	0
Total	$ 12,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.90289520%
Employer's proportionate share at MD		0.79129332%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,306,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,196,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,958,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,400,580)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(379,983)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	118,720
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(261,263)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 62,510
Changes of assumptions	$ 0	$ 40,427
Net difference between projected and actual earnings on investments	$ 90,242	$ 0
Changes in proportionate share	$ 206,979	$ 18,383
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 297,221	$ 121,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 175,901

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	$ (11,390)
2nd Fiscal Year	128,050
3rd Fiscal Year	48,822
4th Fiscal Year	10,418
5th Fiscal Year	0
Thereafter	0
Total	$ 175,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36739294%
Employer's proportionate share at MD		0.34737455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,345,267)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,403,075)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,298,821)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,492,841)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(166,811)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	20,572
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)	**$**	**(146,239)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,442
Changes of assumptions	$ 0	$ 17,747
Net difference between projected and actual earnings on investments	$ 39,616	$ 0
Changes in proportionate share	$ 37,127	$ 2,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 76,743	$ 47,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,834

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,502)
2nd Fiscal Year	51,329
3rd Fiscal Year	21,432
4th Fiscal Year	4,573
5th Fiscal Year	0
Thereafter	0
Total	$ 28,834

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29884732%
Employer's proportionate share at MD		0.25448185%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,094,277)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,027,874)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(951,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,093,635)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(122,204)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,008
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(109,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,103
Changes of assumptions	$ 0	$ 13,002
Net difference between projected and actual earnings on investments	$ 29,022	$ 0
Changes in proportionate share	$ 82,281	$ 24,452
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 111,303	$ 57,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 53,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,916)
2nd Fiscal Year	42,610
3rd Fiscal Year	15,701
4th Fiscal Year	3,350
5th Fiscal Year	0
Thereafter	0
Total	$ 53,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13783512%
Employer's proportionate share at MD		0.13834623%
Employer's proportionate share of system NOL/(A) at prior MD	$	(504,705)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(558,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(517,272)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(594,542)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	41,073
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,929
Changes of assumptions	$ 0	$ 7,068
Net difference between projected and actual earnings on investments	$ 15,778	$ 0
Changes in proportionate share	$ 5,177	$ 948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,955	$ 18,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,010

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,360)
2nd Fiscal Year	19,012
3rd Fiscal Year	8,536
4th Fiscal Year	1,821
5th Fiscal Year	0
Thereafter	0
Total	$ 2,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05467303%
Employer's proportionate share at MD		0.05740672%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,194)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(231,871)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(214,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(246,705)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,567)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	28,386
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)	**$**	**819**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,535
Changes of assumptions	$ 0	$ 2,933
Net difference between projected and actual earnings on investments	$ 6,547	$ 0
Changes in proportionate share	$ 17,366	$ 5,070
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,913	$ 12,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,375

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (386)
2nd Fiscal Year	7,464
3rd Fiscal Year	3,542
4th Fiscal Year	756
5th Fiscal Year	0
Thereafter	0
Total	$ 11,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.39578380%
Employer's proportionate share at MD		0.37865345%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,449,225)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,529,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,415,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,627,262)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(181,831)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,417)
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)	**$**	**(199,248)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,913
Changes of assumptions	$ 0	$ 19,346
Net difference between projected and actual earnings on investments	$ 43,183	$ 0
Changes in proportionate share	$ 31,770	$ 5,957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 74,953	$ 55,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,737

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	$ (63,769)
2nd Fiscal Year	55,159
3rd Fiscal Year	23,362
4th Fiscal Year	4,985
5th Fiscal Year	0
Thereafter	0
Total	$ 19,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.39994885%
Employer's proportionate share at MD		0.49218573%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,464,476)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,987,980)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,840,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,115,166)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(236,350)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(153,037)
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)	**$**	**(389,387)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 38,882
Changes of assumptions	$ 0	$ 25,146
Net difference between projected and actual earnings on investments	$ 56,131	$ 0
Changes in proportionate share	$ 0	$ 181,648
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 56,131	$ 245,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (189,545)

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	$ (278,785)
2nd Fiscal Year	52,393
3rd Fiscal Year	30,367
4th Fiscal Year	6,480
5th Fiscal Year	0
Thereafter	0
Total	$ (189,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03632587%
Employer's proportionate share at MD		0.06121090%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,013)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,236)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(228,865)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(263,054)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,394)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,434)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,828)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,836
Changes of assumptions	$ 0	$ 3,127
Net difference between projected and actual earnings on investments	$ 6,981	$ 0
Changes in proportionate share	$ 5,923	$ 46,152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,904	$ 54,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,211)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (50,047)
2nd Fiscal Year	4,254
3rd Fiscal Year	3,777
4th Fiscal Year	806
5th Fiscal Year	0
Thereafter	0
Total	$ (41,211)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00877288%
Employer's proportionate share at MD		0.00260332%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,123)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,515)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,734)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,188)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,250)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,297
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**13,047**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 206
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 297	$ 0
Changes in proportionate share	$ 11,565	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,862	$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,929
2nd Fiscal Year	1,399
3rd Fiscal Year	161
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 11,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.03665037%
Employer's proportionate share at MD		0.97807600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,795,860)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,950,532)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,656,991)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,203,277)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(469,677)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	61,297
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(408,380)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77,266
Changes of assumptions	$ 0	$ 49,970
Net difference between projected and actual earnings on investments	$ 111,543	$ 0
Changes in proportionate share	$ 108,633	$ 3,861
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 220,176	$ 131,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 89,079

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	$ (129,038)
2nd Fiscal Year	144,895
3rd Fiscal Year	60,346
4th Fiscal Year	12,877
5th Fiscal Year	0
Thereafter	0
Total	$ 89,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01381507%
Employer's proportionate share at MD		0.03744626%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(151,249)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(140,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,925)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47,294)
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)	**$**	**(65,276)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,958
Changes of assumptions	$ 0	$ 1,913
Net difference between projected and actual earnings on investments	$ 4,271	$ 0
Changes in proportionate share	$ 0	$ 45,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,271	$ 50,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,927)

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	$ (49,915)
2nd Fiscal Year	1,184
3rd Fiscal Year	2,310
4th Fiscal Year	493
5th Fiscal Year	0
Thereafter	0
Total	$ (45,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11339656%
Employer's proportionate share at MD		0.13137267%
Employer's proportionate share of system NOL/(A) at prior MD	$	(415,219)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(530,625)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(491,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(564,573)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,549)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,378
Changes of assumptions	$ 0	$ 6,712
Net difference between projected and actual earnings on investments	$ 14,982	$ 0
Changes in proportionate share	$ 0	$ 35,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,982	$ 52,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,333)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,272)
2nd Fiscal Year	15,104
3rd Fiscal Year	8,105
4th Fiscal Year	1,730
5th Fiscal Year	0
Thereafter	0
Total	$ (37,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.42665650%
Employer's proportionate share at MD		0.42754540%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,562,270)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,726,892)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,598,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,837,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(205,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(54,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(259,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33,775
Changes of assumptions	$ 0	$ 21,843
Net difference between projected and actual earnings on investments	$ 48,759	$ 0
Changes in proportionate share	$ 0	$ 24,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48,759	$ 79,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,201)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (122,081)
2nd Fiscal Year	58,872
3rd Fiscal Year	26,379
4th Fiscal Year	5,629
5th Fiscal Year	0
Thereafter	0
Total	$ (31,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.57162943%
Employer's proportionate share at MD		0.63116939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,093,112)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,549,347)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,359,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,712,448)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(303,091)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(190,145)
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)	**$**	**(493,236)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49,861
Changes of assumptions	$ 0	$ 32,247
Net difference between projected and actual earnings on investments	$ 71,981	$ 0
Changes in proportionate share	$ 0	$ 144,223
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71,981	$ 226,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154,350)

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	$ (278,693)
2nd Fiscal Year	77,091
3rd Fiscal Year	38,942
4th Fiscal Year	8,310
5th Fiscal Year	0
Thereafter	0
Total	$ (154,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07877962%
Employer's proportionate share at MD		0.10893166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(288,464)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(439,984)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(407,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(468,133)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,380
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)	**$**	**(38,930)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,605
Changes of assumptions	$ 0	$ 5,565
Net difference between projected and actual earnings on investments	$ 12,423	$ 0
Changes in proportionate share	$ 7,226	$ 55,920
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,649	$ 70,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,441)

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	$ (68,551)
2nd Fiscal Year	9,954
3rd Fiscal Year	6,721
4th Fiscal Year	1,434
5th Fiscal Year	0
Thereafter	0
Total	$ (50,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03776784%
Employer's proportionate share at MD		0.02268728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(138,293)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,636)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(97,498)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,895)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,124
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,792
Changes of assumptions	$ 0	$ 1,159
Net difference between projected and actual earnings on investments	$ 2,587	$ 0
Changes in proportionate share	$ 27,969	$ 1,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,556	$ 4,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,907

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,534
2nd Fiscal Year	5,675
3rd Fiscal Year	1,400
4th Fiscal Year	299
5th Fiscal Year	0
Thereafter	0
Total	$ 25,907

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15711366%
Employer's proportionate share at MD		0.12109391%
Employer's proportionate share of system NOL/(A) at prior MD	$	(575,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(489,109)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(452,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(520,401)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,150)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	47,311
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,839)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,566
Changes of assumptions	$ 0	$ 6,187
Net difference between projected and actual earnings on investments	$ 13,810	$ 0
Changes in proportionate share	$ 66,803	$ 3,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 80,613	$ 19,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 61,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,414
2nd Fiscal Year	22,789
3rd Fiscal Year	7,471
4th Fiscal Year	1,594
5th Fiscal Year	0
Thereafter	0
Total	$ 61,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25270263%
Employer's proportionate share at MD		0.23135326%
Employer's proportionate share of system NOL/(A) at prior MD	$	(925,311)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(934,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(865,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(994,240)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111,097)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,799
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(75,298)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,276
Changes of assumptions	$ 0	$ 11,820
Net difference between projected and actual earnings on investments	$ 26,384	$ 0
Changes in proportionate share	$ 39,595	$ 7,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 65,979	$ 37,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,470

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,386)
2nd Fiscal Year	35,536
3rd Fiscal Year	14,274
4th Fiscal Year	3,046
5th Fiscal Year	0
Thereafter	0
Total	$ 28,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.89837623%
Employer's proportionate share at MD		4.09298245%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,612,864)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,531,904)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,303,516)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,589,574)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,965,472)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,272,735)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,238,207)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 323,336
Changes of assumptions	$ 0	$ 209,112
Net difference between projected and actual earnings on investments	$ 466,779	$ 0
Changes in proportionate share	$ 400,297	$ 2,215,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 867,076	$ 2,747,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,880,910)

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	$ (2,550,932)
2nd Fiscal Year	363,605
3rd Fiscal Year	252,530
4th Fiscal Year	53,887
5th Fiscal Year	0
Thereafter	0
Total	$ (1,880,910)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06709009%
Employer's proportionate share at MD		0.13281109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(245,661)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(536,435)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(496,576)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(570,755)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(63,777)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(87,423)
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)	**$**	**(151,200)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,492
Changes of assumptions	$ 0	$ 6,785
Net difference between projected and actual earnings on investments	$ 15,146	$ 0
Changes in proportionate share	$ 5,775	$ 121,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,921	$ 139,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (118,243)

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	$ (135,440)
2nd Fiscal Year	7,254
3rd Fiscal Year	8,194
4th Fiscal Year	1,749
5th Fiscal Year	0
Thereafter	0
Total	$ (118,243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04455124%
Employer's proportionate share at MD		0.04431528%
Employer's proportionate share of system NOL/(A) at prior MD	$	(163,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(165,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(190,445)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,280)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,490)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,770)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,501
Changes of assumptions	$ 0	$ 2,264
Net difference between projected and actual earnings on investments	$ 5,054	$ 0
Changes in proportionate share	$ 437	$ 2,197
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,491	$ 7,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,471)

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	$ (11,945)
2nd Fiscal Year	6,157
3rd Fiscal Year	2,734
4th Fiscal Year	583
5th Fiscal Year	0
Thereafter	0
Total	$ (2,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008884%
Employer's proportionate share at MD		0.00676021%
Employer's proportionate share of system NOL/(A) at prior MD	$	(325)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,305)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,052)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,246)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,784)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 534
Changes of assumptions	$ 0	$ 345
Net difference between projected and actual earnings on investments	$ 771	$ 0
Changes in proportionate share	$ 718	$ 12,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,489	$ 13,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,762)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,078)
2nd Fiscal Year	(191)
3rd Fiscal Year	417
4th Fiscal Year	89
5th Fiscal Year	0
Thereafter	0
Total	$ (11,762)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05224217%
Employer's proportionate share at MD		0.07291375%
Employer's proportionate share of system NOL/(A) at prior MD	$	(191,293)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(294,505)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(272,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(313,347)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(35,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,866)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,760
Changes of assumptions	$ 0	$ 3,725
Net difference between projected and actual earnings on investments	$ 8,315	$ 0
Changes in proportionate share	$ 6,457	$ 38,338
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,772	$ 47,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,051)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,090)
2nd Fiscal Year	6,580
3rd Fiscal Year	4,499
4th Fiscal Year	960
5th Fiscal Year	0
Thereafter	0
Total	$ (33,051)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02078830%
Employer's proportionate share at MD		0.03913104%
Employer's proportionate share of system NOL/(A) at prior MD	$	(76,120)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(158,054)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(168,165)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,791)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,861)
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)	**$**	**(34,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,091
Changes of assumptions	$ 0	$ 1,999
Net difference between projected and actual earnings on investments	$ 4,463	$ 0
Changes in proportionate share	$ 5,636	$ 34,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,099	$ 39,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,249)
2nd Fiscal Year	2,309
3rd Fiscal Year	2,414
4th Fiscal Year	515
5th Fiscal Year	0
Thereafter	0
Total	$ (29,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00830999%
Employer's proportionate share at MD		0.01606019%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,428)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,868)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,019)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,967)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,679)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,269
Changes of assumptions	$ 0	$ 821
Net difference between projected and actual earnings on investments	$ 1,832	$ 0
Changes in proportionate share	$ 2,836	$ 14,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,668	$ 16,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,796)

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	$ (13,908)
2nd Fiscal Year	910
3rd Fiscal Year	991
4th Fiscal Year	211
5th Fiscal Year	0
Thereafter	0
Total	$ (11,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00716867%
Employer's proportionate share at MD		0.00653815%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,249)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,408)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,098)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,140)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(772)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 516
Changes of assumptions	$ 0	$ 334
Net difference between projected and actual earnings on investments	$ 746	$ 0
Changes in proportionate share	$ 1,227	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,973	$ 850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,123

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (377)
2nd Fiscal Year	1,010
3rd Fiscal Year	403
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ 1,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00172110%
Employer's proportionate share at MD		0.00317328%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,302)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,865)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,637)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,524)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 251
Changes of assumptions	$ 0	$ 162
Net difference between projected and actual earnings on investments	$ 362	$ 0
Changes in proportionate share	$ 151	$ 2,693
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 513	$ 3,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,593)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,024)
2nd Fiscal Year	193
3rd Fiscal Year	196
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ (2,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47481638%
Employer's proportionate share at MD		0.39945508%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,738,615)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,613,433)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,493,548)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,716,656)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(191,820)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(66,659)
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)	**$**	**(258,479)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 31,556
Changes of assumptions	$ 0	$ 20,408
Net difference between projected and actual earnings on investments	$ 45,555	$ 0
Changes in proportionate share	$ 139,767	$ 43,114
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 185,322	$ 95,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 90,244

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	$ (7,511)
2nd Fiscal Year	67,850
3rd Fiscal Year	24,646
4th Fiscal Year	5,259
5th Fiscal Year	0
Thereafter	0
Total	$ 90,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04208064%
Employer's proportionate share at MD		0.04358906%
Employer's proportionate share of system NOL/(A) at prior MD	$	(154,085)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,060)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(162,978)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,324)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,932)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,842)
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)	**$**	**(23,774)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,443
Changes of assumptions	$ 0	$ 2,227
Net difference between projected and actual earnings on investments	$ 4,971	$ 0
Changes in proportionate share	$ 490	$ 2,798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,461	$ 8,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,007)

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	$ (12,033)
2nd Fiscal Year	5,762
3rd Fiscal Year	2,689
4th Fiscal Year	574
5th Fiscal Year	0
Thereafter	0
Total	$ (3,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05264147%
Employer's proportionate share at MD		0.03912203%
Employer's proportionate share of system NOL/(A) at prior MD	$	(192,755)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(158,017)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(168,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,787)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,618
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)	**$**	**(4,169)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,091
Changes of assumptions	$ 0	$ 1,999
Net difference between projected and actual earnings on investments	$ 4,462	$ 0
Changes in proportionate share	$ 25,073	$ 2,488
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,535	$ 7,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,957

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	$ 11,349
2nd Fiscal Year	7,680
3rd Fiscal Year	2,414
4th Fiscal Year	515
5th Fiscal Year	0
Thereafter	0
Total	$ 21,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00907866%
Employer's proportionate share at MD		0.01106764%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,243)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,703)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,382)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,563)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,315)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	356
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,959)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 874
Changes of assumptions	$ 0	$ 565
Net difference between projected and actual earnings on investments	$ 1,262	$ 0
Changes in proportionate share	$ 823	$ 3,689
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,085	$ 5,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,043)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,065)
2nd Fiscal Year	1,193
3rd Fiscal Year	683
4th Fiscal Year	146
5th Fiscal Year	0
Thereafter	0
Total	$ (3,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06129091%
Employer's proportionate share at MD		0.05951417%
Employer's proportionate share of system NOL/(A) at prior MD	$	(224,426)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(240,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(222,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(255,762)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,579)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,155)
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)	**$**	**(33,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,701
Changes of assumptions	$ 0	$ 3,041
Net difference between projected and actual earnings on investments	$ 6,787	$ 0
Changes in proportionate share	$ 3,295	$ 943
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,082	$ 8,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,397

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,573)
2nd Fiscal Year	8,515
3rd Fiscal Year	3,672
4th Fiscal Year	784
5th Fiscal Year	0
Thereafter	0
Total	$ 1,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07644181%
Employer's proportionate share at MD		0.07608849%
Employer's proportionate share of system NOL/(A) at prior MD	$	(279,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(307,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(284,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(326,990)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,538)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,294)
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)	**$**	**(47,832)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,011
Changes of assumptions	$ 0	$ 3,887
Net difference between projected and actual earnings on investments	$ 8,677	$ 0
Changes in proportionate share	$ 656	$ 2,895
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,333	$ 12,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,460)

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	$ (19,720)
2nd Fiscal Year	10,564
3rd Fiscal Year	4,695
4th Fiscal Year	1,002
5th Fiscal Year	0
Thereafter	0
Total	$ (3,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083740%
Employer's proportionate share at MD		0.00174322%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,066)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,041)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,491)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(837)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,163)
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)	**$**	**(2,000)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	138
Changes of assumptions	$	0	$	89
Net difference between projected and actual earnings on investments	$	199	$	0
Changes in proportionate share	$	113	$	1,680
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	312	$	1,907
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,595)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(1,813)
2nd Fiscal Year		88
3rd Fiscal Year		108
4th Fiscal Year		23
5th Fiscal Year		0
Thereafter		0
Total	$	(1,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00085237%
Employer's proportionate share at MD		0.00448210%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,758)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,262)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,152)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,577)
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)	**$**	**(7,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 354
Changes of assumptions	$ 0	$ 229
Net difference between projected and actual earnings on investments	$ 511	$ 0
Changes in proportionate share	$ 236	$ 6,732
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 747	$ 7,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,568)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,910)
2nd Fiscal Year	7
3rd Fiscal Year	277
4th Fiscal Year	59
5th Fiscal Year	0
Thereafter	0
Total	$ (6,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01108918%
Employer's proportionate share at MD		0.03978010%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,605)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(160,675)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(148,736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(170,955)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,540)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(41,643)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,143
Changes of assumptions	$ 0	$ 2,032
Net difference between projected and actual earnings on investments	$ 4,537	$ 0
Changes in proportionate share	$ 8,729	$ 53,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,266	$ 58,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,120)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,752)
2nd Fiscal Year	653
3rd Fiscal Year	2,454
4th Fiscal Year	524
5th Fiscal Year	0
Thereafter	0
Total	$ (45,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00192589%
Employer's proportionate share at MD		0.00121883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,052)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,923)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,238)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(585)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(132)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 96
Changes of assumptions	$ 0	$ 62
Net difference between projected and actual earnings on investments	$ 139	$ 0
Changes in proportionate share	$ 1,311	$ 167
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,450	$ 325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,125

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 746
2nd Fiscal Year	287
3rd Fiscal Year	75
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ 1,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07851966%
Employer's proportionate share at MD		0.08296218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(287,512)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(335,091)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(310,193)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(356,530)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,839)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	18,184
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,655)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,554
Changes of assumptions	$ 0	$ 4,239
Net difference between projected and actual earnings on investments	$ 9,461	$ 0
Changes in proportionate share	$ 9,969	$ 8,239
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,430	$ 19,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,515)
2nd Fiscal Year	10,704
3rd Fiscal Year	5,119
4th Fiscal Year	1,092
5th Fiscal Year	0
Thereafter	0
Total	$ 398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00125634%
Employer's proportionate share at MD		0.00208112%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,944)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(999)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(730)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 164
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 237	$ 0
Changes in proportionate share	$ 214	$ 1,530
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 451	$ 1,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,349)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,653)
2nd Fiscal Year	148
3rd Fiscal Year	128
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (1,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02569350%
Employer's proportionate share at MD		0.01991578%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,081)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,442)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,588)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,564)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,043
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,573
Changes of assumptions	$ 0	$ 1,018
Net difference between projected and actual earnings on investments	$ 2,271	$ 0
Changes in proportionate share	$ 10,716	$ 1,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,987	$ 3,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,037

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	$ 3,822
2nd Fiscal Year	3,724
3rd Fiscal Year	1,229
4th Fiscal Year	262
5th Fiscal Year	0
Thereafter	0
Total	$ 9,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05731008%
Employer's proportionate share at MD		0.06779627%
Employer's proportionate share of system NOL/(A) at prior MD	$	(209,850)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(273,835)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(253,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(291,354)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,556)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,580)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,136)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,356
Changes of assumptions	$ 0	$ 3,464
Net difference between projected and actual earnings on investments	$ 7,732	$ 0
Changes in proportionate share	$ 0	$ 20,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,732	$ 29,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,533)

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	$ (34,199)
2nd Fiscal Year	7,591
3rd Fiscal Year	4,183
4th Fiscal Year	893
5th Fiscal Year	0
Thereafter	0
Total	$ (21,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07890961%
Employer's proportionate share at MD		0.08012076%
Employer's proportionate share of system NOL/(A) at prior MD	$	(288,940)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(323,615)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(299,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(344,319)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,874
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)	**$**	**(23,600)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,329
Changes of assumptions	$ 0	$ 4,093
Net difference between projected and actual earnings on investments	$ 9,137	$ 0
Changes in proportionate share	$ 12,128	$ 2,247
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,265	$ 12,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,596

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,258)
2nd Fiscal Year	10,855
3rd Fiscal Year	4,943
4th Fiscal Year	1,055
5th Fiscal Year	0
Thereafter	0
Total	$ 8,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26050765%
Employer's proportionate share at MD		0.29129319%
Employer's proportionate share of system NOL/(A) at prior MD	$	(953,890)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,176,558)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,089,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,251,831)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(139,881)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,002)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(170,883)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,011
Changes of assumptions	$ 0	$ 14,882
Net difference between projected and actual earnings on investments	$ 33,220	$ 0
Changes in proportionate share	$ 6,138	$ 57,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 39,358	$ 94,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,631)

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	$ (112,460)
2nd Fiscal Year	35,021
3rd Fiscal Year	17,972
4th Fiscal Year	3,835
5th Fiscal Year	0
Thereafter	0
Total	$ (55,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03493955%
Employer's proportionate share at MD		0.03123297%
Employer's proportionate share of system NOL/(A) at prior MD	$	(127,937)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(126,153)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(116,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(134,224)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,998)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,424)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,422)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,467
Changes of assumptions	$ 0	$ 1,596
Net difference between projected and actual earnings on investments	$ 3,562	$ 0
Changes in proportionate share	$ 6,874	$ 2,685
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,436	$ 6,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,688

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,587)
2nd Fiscal Year	4,937
3rd Fiscal Year	1,927
4th Fiscal Year	411
5th Fiscal Year	0
Thereafter	0
Total	$ 3,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02975054%
Employer's proportionate share at MD		0.03826284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(108,936)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(154,547)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(164,434)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,374)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,641)
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)	**$**	**(29,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,023
Changes of assumptions	$ 0	$ 1,955
Net difference between projected and actual earnings on investments	$ 4,364	$ 0
Changes in proportionate share	$ 1,574	$ 15,787
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,938	$ 20,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,537)
2nd Fiscal Year	3,846
3rd Fiscal Year	2,361
4th Fiscal Year	504
5th Fiscal Year	0
Thereafter	0
Total	$ (14,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03332973%
Employer's proportionate share at MD		0.03060011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(122,042)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,596)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,413)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,504)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,694)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,030)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,417
Changes of assumptions	$ 0	$ 1,563
Net difference between projected and actual earnings on investments	$ 3,490	$ 0
Changes in proportionate share	$ 5,062	$ 1,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,552	$ 5,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,760

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	$ (4,216)
2nd Fiscal Year	4,684
3rd Fiscal Year	1,888
4th Fiscal Year	403
5th Fiscal Year	0
Thereafter	0
Total	$ 2,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07853369%
Employer's proportionate share at MD		0.06000907%
Employer's proportionate share of system NOL/(A) at prior MD	$	(287,564)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(242,382)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(224,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(257,889)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,817)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,727
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,090)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,741
Changes of assumptions	$ 0	$ 3,066
Net difference between projected and actual earnings on investments	$ 6,844	$ 0
Changes in proportionate share	$ 34,356	$ 7,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 41,200	$ 15,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,823

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	$ 9,924
2nd Fiscal Year	11,407
3rd Fiscal Year	3,702
4th Fiscal Year	790
5th Fiscal Year	0
Thereafter	0
Total	$ 25,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00320000%
Employer's proportionate share at MD		0.00270087%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,909)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,607)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(48)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,345)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 213
Changes of assumptions	$ 0	$ 138
Net difference between projected and actual earnings on investments	$ 308	$ 0
Changes in proportionate share	$ 926	$ 270
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,234	$ 621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 613

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47)
2nd Fiscal Year	458
3rd Fiscal Year	167
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ 613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00355628%
Employer's proportionate share at MD		0.00550480%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,022)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,582)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,657)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,736)
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)	**$**	**(6,379)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 435
Changes of assumptions	$ 0	$ 281
Net difference between projected and actual earnings on investments	$ 628	$ 0
Changes in proportionate share	$ 76	$ 3,614
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 704	$ 4,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,626)

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	$ (4,469)
2nd Fiscal Year	431
3rd Fiscal Year	340
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ (3,626)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06600535%
Employer's proportionate share at MD		0.08544450%
Employer's proportionate share of system NOL/(A) at prior MD	$	(241,689)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(345,118)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(319,474)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(367,197)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(41,031)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,487)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,750
Changes of assumptions	$ 0	$ 4,365
Net difference between projected and actual earnings on investments	$ 9,744	$ 0
Changes in proportionate share	$ 0	$ 37,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,744	$ 48,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,099)

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	$ (54,013)
2nd Fiscal Year	8,517
3rd Fiscal Year	5,272
4th Fiscal Year	1,125
5th Fiscal Year	0
Thereafter	0
Total	$ (39,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02809350%
Employer's proportionate share at MD		0.02311678%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,869)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,371)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,344)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,101)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,588
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,513)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,826
Changes of assumptions	$ 0	$ 1,181
Net difference between projected and actual earnings on investments	$ 2,636	$ 0
Changes in proportionate share	$ 9,230	$ 1,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,866	$ 4,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,659

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	$ 1,898
2nd Fiscal Year	4,030
3rd Fiscal Year	1,426
4th Fiscal Year	304
5th Fiscal Year	0
Thereafter	0
Total	$ 7,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01042852%
Employer's proportionate share at MD		0.00460728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,186)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,609)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,800)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,212)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,514
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,302**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 364
Changes of assumptions	$ 0	$ 235
Net difference between projected and actual earnings on investments	$ 525	$ 0
Changes in proportionate share	$ 10,796	$ 1,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,321	$ 1,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,401

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,438
2nd Fiscal Year	1,618
3rd Fiscal Year	284
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ 9,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00354412%
Employer's proportionate share at MD		0.00197694%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,977)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,985)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,392)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,496)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(949)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 156
Changes of assumptions	$ 0	$ 101
Net difference between projected and actual earnings on investments	$ 225	$ 0
Changes in proportionate share	$ 2,906	$ 284
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,131	$ 541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,905
2nd Fiscal Year	537
3rd Fiscal Year	122
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 2,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00921285%
Employer's proportionate share at MD		0.01245095%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,734)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,290)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,554)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,508)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,979)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,657)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,636)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	984
Changes of assumptions	$	0	$	636
Net difference between projected and actual earnings on investments	$	1,420	$	0
Changes in proportionate share	$	0	$	6,796
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,420	$	8,416
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,996)

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	$ (9,102)
2nd Fiscal Year	1,174
3rd Fiscal Year	768
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (6,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01546089%
Employer's proportionate share at MD		0.01713883%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,612)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,225)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,654)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,230)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,168)
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)	**$**	**(12,398)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,354
Changes of assumptions	$ 0	$ 876
Net difference between projected and actual earnings on investments	$ 1,955	$ 0
Changes in proportionate share	$ 0	$ 3,487
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,955	$ 5,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,762)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,128)
2nd Fiscal Year	2,083
3rd Fiscal Year	1,057
4th Fiscal Year	226
5th Fiscal Year	0
Thereafter	0
Total	$ (3,762)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02211992%
Employer's proportionate share at MD		0.04443511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(80,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(179,477)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(166,141)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(190,960)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39,188)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(60,526)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,510
Changes of assumptions	$ 0	$ 2,270
Net difference between projected and actual earnings on investments	$ 5,068	$ 0
Changes in proportionate share	$ 0	$ 41,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,068	$ 47,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,608)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,307)
2nd Fiscal Year	2,371
3rd Fiscal Year	2,742
4th Fiscal Year	585
5th Fiscal Year	0
Thereafter	0
Total	$ (42,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00843062%
Employer's proportionate share at MD		0.00777449%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,402)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,069)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,411)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,733)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(739)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 614
Changes of assumptions	$ 0	$ 397
Net difference between projected and actual earnings on investments	$ 887	$ 0
Changes in proportionate share	$ 1,217	$ 205
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,104	$ 1,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 888

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (878)
2nd Fiscal Year	1,183
3rd Fiscal Year	480
4th Fiscal Year	102
5th Fiscal Year	0
Thereafter	0
Total	$ 888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137276%
Employer's proportionate share at MD		0.02709745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,027)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(109,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(101,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(116,451)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,012)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,976)
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)	**$**	**(37,988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,141
Changes of assumptions	$ 0	$ 1,384
Net difference between projected and actual earnings on investments	$ 3,090	$ 0
Changes in proportionate share	$ 5,701	$ 47,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,791	$ 51,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,444)

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	$ (43,875)
2nd Fiscal Year	(597)
3rd Fiscal Year	1,672
4th Fiscal Year	357
5th Fiscal Year	0
Thereafter	0
Total	$ (42,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02103330%
Employer's proportionate share at MD		0.02001659%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,017)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,849)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,841)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(86,021)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,612)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,773)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,581
Changes of assumptions	$ 0	$ 1,023
Net difference between projected and actual earnings on investments	$ 2,283	$ 0
Changes in proportionate share	$ 2,256	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,539	$ 2,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,935

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	$ (2,499)
2nd Fiscal Year	2,935
3rd Fiscal Year	1,235
4th Fiscal Year	264
5th Fiscal Year	0
Thereafter	0
Total	$ 1,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00358480%
Employer's proportionate share at MD		0.00182122%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,126)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,356)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,827)
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)	$	1,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**930**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 144
Changes of assumptions	$ 0	$ 93
Net difference between projected and actual earnings on investments	$ 208	$ 0
Changes in proportionate share	$ 3,271	$ 302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,479	$ 539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,940

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	$ 2,254
2nd Fiscal Year	549
3rd Fiscal Year	112
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 2,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01004745%
Employer's proportionate share at MD		0.01433431%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,790)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,897)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(61,602)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,883)
▪ 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)	**$**	**(15,138)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,132
Changes of assumptions	$ 0	$ 732
Net difference between projected and actual earnings on investments	$ 1,635	$ 0
Changes in proportionate share	$ 0	$ 8,454
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,635	$ 10,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,683)

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	$ (11,013)
2nd Fiscal Year	1,256
3rd Fiscal Year	884
4th Fiscal Year	189
5th Fiscal Year	0
Thereafter	0
Total	$ (8,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00631163%
Employer's proportionate share at MD		0.01132066%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,111)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,725)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,328)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,650)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,436)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,152)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,588)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	894
Changes of assumptions	$	0	$	578
Net difference between projected and actual earnings on investments	$	1,291	$	0
Changes in proportionate share	$	1,166	$	9,290
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	2,457	$	10,762
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,305)

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	$ (9,871)
2nd Fiscal Year	718
3rd Fiscal Year	698
4th Fiscal Year	149
5th Fiscal Year	0
Thereafter	0
Total	$ (8,305)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00530777%
Employer's proportionate share at MD		0.00595367%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,435)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,047)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,859)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(3,126)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	470
Changes of assumptions	$	0	$	304
Net difference between projected and actual earnings on investments	$	679	$	0
Changes in proportionate share	$	116	$	1,198
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	795	$	1,972
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,177)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,336)
2nd Fiscal Year	713
3rd Fiscal Year	367
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ (1,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04663189%
Employer's proportionate share at MD		0.04387781%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,750)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(177,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(164,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(188,565)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,070)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,416
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)	**$**	**(13,654)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,466
Changes of assumptions	$ 0	$ 2,242
Net difference between projected and actual earnings on investments	$ 5,004	$ 0
Changes in proportionate share	$ 5,952	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,956	$ 5,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,248

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	$ (4,558)
2nd Fiscal Year	6,521
3rd Fiscal Year	2,707
4th Fiscal Year	578
5th Fiscal Year	0
Thereafter	0
Total	$ 5,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00652063%
Employer's proportionate share at MD		0.00668011%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,876)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,977)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,708)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	882
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,326)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 528
Changes of assumptions	$ 0	$ 341
Net difference between projected and actual earnings on investments	$ 762	$ 0
Changes in proportionate share	$ 650	$ 296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,412	$ 1,165
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	$ (1,148)
2nd Fiscal Year	895
3rd Fiscal Year	412
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ 247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064150%
Employer's proportionate share at MD		0.01174194%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,639)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,419)
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)	**$**	**(17,058)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 928
Changes of assumptions	$ 0	$ 600
Net difference between projected and actual earnings on investments	$ 1,339	$ 0
Changes in proportionate share	$ 1,913	$ 20,587
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,252	$ 22,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,863)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,490)
2nd Fiscal Year	(251)
3rd Fiscal Year	724
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ (18,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00275348%
Employer's proportionate share at MD		0.00427116%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,082)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,252)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,355)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,051)
▪ 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)	**$**	**(3,950)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	337
Changes of assumptions	$	0	$	218
Net difference between projected and actual earnings on investments	$	487	$	0
Changes in proportionate share	$	77	$	2,815
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	564	$	3,370
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,806)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,460)
2nd Fiscal Year	334
3rd Fiscal Year	264
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ (2,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00324161%
Employer's proportionate share at MD		0.00668737%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,870)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,011)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,739)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,211)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,599)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 528
Changes of assumptions	$ 0	$ 342
Net difference between projected and actual earnings on investments	$ 763	$ 0
Changes in proportionate share	$ 0	$ 6,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 763	$ 7,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,720)

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	$ (7,564)
2nd Fiscal Year	343
3rd Fiscal Year	413
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ (6,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00169959%
Employer's proportionate share at MD		0.00181232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,223)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,788)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(870)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(887)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,757)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 93
Net difference between projected and actual earnings on investments	$ 207	$ 0
Changes in proportionate share	$ 0	$ 493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 207	$ 729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (889)
2nd Fiscal Year	231
3rd Fiscal Year	112
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ (522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01880023%
Employer's proportionate share at MD		0.01390872%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,840)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,179)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,773)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,679)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,279)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,099
Changes of assumptions	$ 0	$ 711
Net difference between projected and actual earnings on investments	$ 1,586	$ 0
Changes in proportionate share	$ 9,072	$ 857
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,658	$ 2,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,991

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	$ 4,206
2nd Fiscal Year	2,745
3rd Fiscal Year	858
4th Fiscal Year	183
5th Fiscal Year	0
Thereafter	0
Total	$ 7,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01079135%
Employer's proportionate share at MD		0.01288515%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,514)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(52,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,177)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,374)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,188)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,245)
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)	**$**	**(12,433)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,018
Changes of assumptions	$ 0	$ 658
Net difference between projected and actual earnings on investments	$ 1,469	$ 0
Changes in proportionate share	$ 0	$ 4,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,469	$ 6,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,097)
2nd Fiscal Year	1,425
3rd Fiscal Year	795
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ (4,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317849%
Employer's proportionate share at MD		0.00467218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,639)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,871)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,079)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,244)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,400)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,644)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 369
Changes of assumptions	$ 0	$ 239
Net difference between projected and actual earnings on investments	$ 533	$ 0
Changes in proportionate share	$ 584	$ 2,770
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,117	$ 3,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,005)
2nd Fiscal Year	394
3rd Fiscal Year	288
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (2,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00098601%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,983)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,237)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(473)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,662)
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)	**$**	**(2,135)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	78
Changes of assumptions	$	0	$	50
Net difference between projected and actual earnings on investments	$	112	$	0
Changes in proportionate share	$	0	$	1,828
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	112	$	1,956
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,888)
2nd Fiscal Year	(30)
3rd Fiscal Year	61
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ (1,844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00176598%
Employer's proportionate share at MD		0.00663776%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,810)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,818)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,187)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,525)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,712)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 524
Changes of assumptions	$ 0	$ 339
Net difference between projected and actual earnings on investments	$ 757	$ 0
Changes in proportionate share	$ 0	$ 9,271
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 757	$ 10,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,377)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,969)
2nd Fiscal Year	94
3rd Fiscal Year	410
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ (9,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00276070%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,322)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,864)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,326)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,655)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 218
Changes of assumptions	$ 0	$ 141
Net difference between projected and actual earnings on investments	$ 315	$ 0
Changes in proportionate share	$ 0	$ 5,120
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 315	$ 5,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,287)
2nd Fiscal Year	(84)
3rd Fiscal Year	170
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ (5,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00164629%
Employer's proportionate share at MD		0.00534981%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,028)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,003)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,991)
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)	$	(6,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,716)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	423
Changes of assumptions	$	0	$	273
Net difference between projected and actual earnings on investments	$	610	$	0
Changes in proportionate share	$	0	$	6,887
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	610	$	7,583
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,973)

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	$ (7,488)
2nd Fiscal Year	115
3rd Fiscal Year	330
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ (6,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00080535%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,011)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(387)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,358)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,745)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 64
Changes of assumptions	$ 0	$ 41
Net difference between projected and actual earnings on investments	$ 92	$ 0
Changes in proportionate share	$ 0	$ 1,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 92	$ 1,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,506)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,542)
2nd Fiscal Year	(24)
3rd Fiscal Year	50
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ (1,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01253629%
Employer's proportionate share at MD		0.00628096%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,369)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,484)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,992)
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)	$	4,773
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)	**$**	**1,757**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	496
Changes of assumptions	$	0	$	321
Net difference between projected and actual earnings on investments	$	716	$	0
Changes in proportionate share	$	11,601	$	1,516
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	12,317	$	2,333
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	9,984

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	$	7,593
2nd Fiscal Year		1,921
3rd Fiscal Year		388
4th Fiscal Year		83
5th Fiscal Year		0
Thereafter		0
Total	$	9,984

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00009071%
Employer's proportionate share at MD		0.00837194%
Employer's proportionate share of system NOL/(A) at prior MD	$	(332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,302)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,978)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,020)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,252)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 661
Changes of assumptions	$ 0	$ 428
Net difference between projected and actual earnings on investments	$ 955	$ 0
Changes in proportionate share	$ 1,065	$ 15,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,020	$ 16,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,814)
2nd Fiscal Year	(241)
3rd Fiscal Year	517
4th Fiscal Year	110
5th Fiscal Year	0
Thereafter	0
Total	$ (14,428)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00565096%
Employer's proportionate share at MD		0.00558905%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,692)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,575)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,019)
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)	$	(2,027)
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)	**$**	**(4,711)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 442
Changes of assumptions	$ 0	$ 286
Net difference between projected and actual earnings on investments	$ 637	$ 0
Changes in proportionate share	$ 115	$ 124
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 752	$ 852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (1,299)
2nd Fiscal Year	782
3rd Fiscal Year	345
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ (100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02314762%
Employer's proportionate share at MD		0.02331043%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,759)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,153)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(87,157)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,176)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,194)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,043
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,841
Changes of assumptions	$ 0	$ 1,191
Net difference between projected and actual earnings on investments	$ 2,658	$ 0
Changes in proportionate share	$ 1,997	$ 302
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,655	$ 3,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,321

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	$ (3,615)
2nd Fiscal Year	3,191
3rd Fiscal Year	1,438
4th Fiscal Year	307
5th Fiscal Year	0
Thereafter	0
Total	$ 1,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00140222%
Employer's proportionate share at MD		0.00158368%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,134)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,806)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(885)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 125
Changes of assumptions	$ 0	$ 81
Net difference between projected and actual earnings on investments	$ 181	$ 0
Changes in proportionate share	$ 66	$ 336
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 247	$ 542
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	$ (603)
2nd Fiscal Year	189
3rd Fiscal Year	98
4th Fiscal Year	21
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00865879%
Employer's proportionate share at MD		0.00762651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,706)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,804)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,775)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,662)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,310)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,972)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	602
Changes of assumptions	$	0	$	390
Net difference between projected and actual earnings on investments	$	870	$	0
Changes in proportionate share	$	1,915	$	641
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	2,785	$	1,633
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,152

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	$ (647)
2nd Fiscal Year	1,228
3rd Fiscal Year	471
4th Fiscal Year	100
5th Fiscal Year	0
Thereafter	0
Total	$ 1,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04551816%
Employer's proportionate share at MD		0.04798853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(166,672)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(193,830)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(179,427)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(206,230)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,044)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,016)
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)	**$**	**(37,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,791
Changes of assumptions	$ 0	$ 2,452
Net difference between projected and actual earnings on investments	$ 5,473	$ 0
Changes in proportionate share	$ 0	$ 6,669
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,473	$ 12,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,239)
2nd Fiscal Year	6,208
3rd Fiscal Year	2,961
4th Fiscal Year	632
5th Fiscal Year	0
Thereafter	0
Total	$ (7,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00478270%
Employer's proportionate share at MD		0.00639948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,513)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(25,848)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,927)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(27,502)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,073)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,850)
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)	**$**	**(5,923)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	506
Changes of assumptions	$	0	$	327
Net difference between projected and actual earnings on investments	$	730	$	0
Changes in proportionate share	$	0	$	3,336
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	730	$	4,169
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,528)
2nd Fiscal Year	610
3rd Fiscal Year	395
4th Fiscal Year	84
5th Fiscal Year	0
Thereafter	0
Total	$ (3,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143729%
Employer's proportionate share at MD		0.00470959%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,263)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,609)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,239)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,262)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,172)
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)	**$**	**(6,434)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 372
Changes of assumptions	$ 0	$ 241
Net difference between projected and actual earnings on investments	$ 537	$ 0
Changes in proportionate share	$ 318	$ 6,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 855	$ 6,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,277)
2nd Fiscal Year	98
3rd Fiscal Year	291
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (5,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003320%
Employer's proportionate share at MD		0.00618376%
Employer's proportionate share of system NOL/(A) at prior MD	$	(122)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,977)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(23,121)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(26,575)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,969)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,127)
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)	**$**	**(13,096)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 489
Changes of assumptions	$ 0	$ 316
Net difference between projected and actual earnings on investments	$ 705	$ 0
Changes in proportionate share	$ 125	$ 11,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 830	$ 12,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,382)

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	$ (11,661)
2nd Fiscal Year	(183)
3rd Fiscal Year	382
4th Fiscal Year	81
5th Fiscal Year	0
Thereafter	0
Total	$ (11,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00146815%
Employer's proportionate share at MD		0.00163912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,621)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,129)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,044)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(787)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,119)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,906)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 129
Changes of assumptions	$ 0	$ 84
Net difference between projected and actual earnings on investments	$ 187	$ 0
Changes in proportionate share	$ 0	$ 571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 187	$ 784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (918)
2nd Fiscal Year	198
3rd Fiscal Year	101
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ (597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188521%
Employer's proportionate share at MD		0.00277876%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,903)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,224)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,390)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,942)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,334)
▪ 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)	**$**	**(3,309)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	220
Changes of assumptions	$	0	$	142
Net difference between projected and actual earnings on investments	$	317	$	0
Changes in proportionate share	$	0	$	1,813
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	317	$	2,175
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,858)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,299)
2nd Fiscal Year	234
3rd Fiscal Year	171
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ (1,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00709012%
Employer's proportionate share at MD		0.01338858%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,962)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,078)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,059)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,537)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,429)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,958)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,387)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,058
Changes of assumptions	$ 0	$ 684
Net difference between projected and actual earnings on investments	$ 1,527	$ 0
Changes in proportionate share	$ 428	$ 11,681
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,955	$ 13,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,468)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,256)
2nd Fiscal Year	786
3rd Fiscal Year	826
4th Fiscal Year	176
5th Fiscal Year	0
Thereafter	0
Total	$ (11,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00015243%
Employer's proportionate share at MD		0.00128585%
Employer's proportionate share of system NOL/(A) at prior MD	$	(558)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,194)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,808)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(714)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,331)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 102
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 147	$ 0
Changes in proportionate share	$ 615	$ 2,102
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 762	$ 2,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,590)
2nd Fiscal Year	(13)
3rd Fiscal Year	79
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ (1,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00102162%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	910
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,895	$ 141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,895	$ 141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,582
2nd Fiscal Year	172
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00561776%
Employer's proportionate share at MD		0.00392489%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,570)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,867)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,885)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(955)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 310
Changes of assumptions	$ 0	$ 201
Net difference between projected and actual earnings on investments	$ 448	$ 0
Changes in proportionate share	$ 3,140	$ 564
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,588	$ 1,075
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	$ 1,392
2nd Fiscal Year	827
3rd Fiscal Year	242
4th Fiscal Year	52
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00070228%
Employer's proportionate share at MD		0.00852244%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,572)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,423)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,865)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,625)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,093)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,971)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 673
Changes of assumptions	$ 0	$ 435
Net difference between projected and actual earnings on investments	$ 972	$ 0
Changes in proportionate share	$ 2,375	$ 14,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,347	$ 15,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,264)

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	$ (12,761)
2nd Fiscal Year	(142)
3rd Fiscal Year	526
4th Fiscal Year	112
5th Fiscal Year	0
Thereafter	0
Total	$ (12,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00790835%
Employer's proportionate share at MD		0.00564198%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,958)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,788)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,095)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,246)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,709)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,063
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,646)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 446
Changes of assumptions	$ 0	$ 288
Net difference between projected and actual earnings on investments	$ 643	$ 0
Changes in proportionate share	$ 4,204	$ 648
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,847	$ 1,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,465

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,881
2nd Fiscal Year	1,162
3rd Fiscal Year	348
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ 3,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179638%
Employer's proportionate share at MD		0.00239121%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,578)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,658)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,941)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,276)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,148)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,662
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)	**$**	**514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 189
Changes of assumptions	$ 0	$ 122
Net difference between projected and actual earnings on investments	$ 273	$ 0
Changes in proportionate share	$ 731	$ 1,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,004	$ 1,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (819)
2nd Fiscal Year	230
3rd Fiscal Year	148
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ (410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01346066%
Employer's proportionate share at MD		0.02387083%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(96,416)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(89,252)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(102,585)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,463)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,291)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,754)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,886
Changes of assumptions	$ 0	$ 1,220
Net difference between projected and actual earnings on investments	$ 2,722	$ 0
Changes in proportionate share	$ 0	$ 19,851
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,722	$ 22,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,235)

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	$ (23,560)
2nd Fiscal Year	1,539
3rd Fiscal Year	1,473
4th Fiscal Year	314
5th Fiscal Year	0
Thereafter	0
Total	$ (20,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01403342%
Employer's proportionate share at MD		0.02533400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,386)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(102,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(94,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(108,873)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,166)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,403)
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)	**$**	**(24,569)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,001
Changes of assumptions	$ 0	$ 1,294
Net difference between projected and actual earnings on investments	$ 2,889	$ 0
Changes in proportionate share	$ 2,353	$ 20,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,242	$ 24,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,500)
2nd Fiscal Year	1,592
3rd Fiscal Year	1,563
4th Fiscal Year	334
5th Fiscal Year	0
Thereafter	0
Total	$ (19,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00313922%
Employer's proportionate share at MD		0.00174401%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,495)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(837)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 138
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 199	$ 0
Changes in proportionate share	$ 2,588	$ 625
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,787	$ 852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,935

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	$ 1,328
2nd Fiscal Year	477
3rd Fiscal Year	108
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ 1,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00843810%
Employer's proportionate share at MD		0.00693576%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,897)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,014)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,933)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,806)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,331)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,462)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 548
Changes of assumptions	$ 0	$ 354
Net difference between projected and actual earnings on investments	$ 791	$ 0
Changes in proportionate share	$ 2,787	$ 475
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,578	$ 1,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 470
2nd Fiscal Year	1,211
3rd Fiscal Year	428
4th Fiscal Year	91
5th Fiscal Year	0
Thereafter	0
Total	$ 2,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00350434%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,154)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,060)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,683)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,250)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,933)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 277
Changes of assumptions	$ 0	$ 179
Net difference between projected and actual earnings on investments	$ 400	$ 0
Changes in proportionate share	$ 305	$ 6,499
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 705	$ 6,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,250)

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	$ (6,406)
2nd Fiscal Year	(106)
3rd Fiscal Year	216
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ (6,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00397802%
Employer's proportionate share at MD		0.00831055%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,566)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,567)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,073)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,715)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,991)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,969)
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)	**$**	**(10,960)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 657
Changes of assumptions	$ 0	$ 425
Net difference between projected and actual earnings on investments	$ 948	$ 0
Changes in proportionate share	$ 221	$ 8,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,169	$ 9,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,948)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,987)
2nd Fiscal Year	417
3rd Fiscal Year	513
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ (7,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01383284%
Employer's proportionate share at MD		0.00986880%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,651)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,861)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,411)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,739)
▪ 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)	**$**	**(2,261)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	780
Changes of assumptions	$	0	$	504
Net difference between projected and actual earnings on investments	$	1,125	$	0
Changes in proportionate share	$	7,352	$	326
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	8,477	$	1,610
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,867

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	$ 4,098
2nd Fiscal Year	2,031
3rd Fiscal Year	609
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ 6,867

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02153453%
Employer's proportionate share at MD		0.02244058%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,852)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,639)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(96,438)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,776)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,973)
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)	**$**	**(16,749)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,773
Changes of assumptions	$ 0	$ 1,146
Net difference between projected and actual earnings on investments	$ 2,559	$ 0
Changes in proportionate share	$ 0	$ 2,659
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,559	$ 5,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,019)

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	$ (7,645)
2nd Fiscal Year	2,946
3rd Fiscal Year	1,385
4th Fiscal Year	295
5th Fiscal Year	0
Thereafter	0
Total	$ (3,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00145689%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,885)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,261)
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)	$	(1,507)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,207)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	115
Changes of assumptions	$	0	$	74
Net difference between projected and actual earnings on investments	$	166	$	0
Changes in proportionate share	$	387	$	2,702
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	553	$	2,891
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	$ (2,404)
2nd Fiscal Year	(44)
3rd Fiscal Year	90
4th Fiscal Year	19
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00221064%
Employer's proportionate share at MD		0.00107803%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,354)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,633)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(518)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**214**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 123	$ 0
Changes in proportionate share	$ 2,100	$ 367
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,223	$ 507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,716

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	$ 1,296
2nd Fiscal Year	339
3rd Fiscal Year	67
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ 1,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00186090%
Employer's proportionate share at MD		0.00318513%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,814)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,865)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,688)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,530)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,629)
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)	**$**	**(5,159)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	252
Changes of assumptions	$	0	$	163
Net difference between projected and actual earnings on investments	$	363	$	0
Changes in proportionate share	$	0	$	2,688
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	363	$	3,103
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,740)

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	$ (3,194)
2nd Fiscal Year	217
3rd Fiscal Year	197
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ (2,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00696996%
Employer's proportionate share at MD		0.00521669%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,522)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,505)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,419)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,505)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,702
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(803)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 412
Changes of assumptions	$ 0	$ 267
Net difference between projected and actual earnings on investments	$ 595	$ 0
Changes in proportionate share	$ 3,252	$ 127
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,847	$ 806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,041

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,635
2nd Fiscal Year	1,016
3rd Fiscal Year	322
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ 3,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053349%
Employer's proportionate share at MD		0.00495717%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,953)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,022)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,303)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,395)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,775)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	392
Changes of assumptions	$	0	$	253
Net difference between projected and actual earnings on investments	$	565	$	0
Changes in proportionate share	$	916	$	8,204
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,481	$	8,849
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,368)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,678)
2nd Fiscal Year	(61)
3rd Fiscal Year	306
4th Fiscal Year	65
5th Fiscal Year	0
Thereafter	0
Total	$ (7,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00015243%
Employer's proportionate share at MD		0.00255206%
Employer's proportionate share of system NOL/(A) at prior MD	$	(558)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,542)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,226)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,285)
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)	**$**	**(4,511)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 130
Net difference between projected and actual earnings on investments	$ 291	$ 0
Changes in proportionate share	$ 20	$ 4,451
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 311	$ 4,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,472)

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	$ (4,610)
2nd Fiscal Year	(53)
3rd Fiscal Year	157
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ (4,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00355035%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,258)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,986)
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)	**$**	**(7,691)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	280
Changes of assumptions	$	0	$	181
Net difference between projected and actual earnings on investments	$	405	$	0
Changes in proportionate share	$	0	$	6,584
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	405	$	7,045
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,640)

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	$ (6,799)
2nd Fiscal Year	(108)
3rd Fiscal Year	219
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ (6,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00649257%
Employer's proportionate share at MD		0.00435400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,774)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,586)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,279)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,711)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,091)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,292
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 344
Changes of assumptions	$ 0	$ 222
Net difference between projected and actual earnings on investments	$ 497	$ 0
Changes in proportionate share	$ 3,966	$ 314
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,463	$ 880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,583

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,295
2nd Fiscal Year	961
3rd Fiscal Year	269
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 3,583

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00890520%
Employer's proportionate share at MD		0.00950793%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,608)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,403)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,860)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,566)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,977)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,543)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	751
Changes of assumptions	$	0	$	486
Net difference between projected and actual earnings on investments	$	1,084	$	0
Changes in proportionate share	$	0	$	1,249
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,084	$	2,486
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,402)

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	$ (3,324)
2nd Fiscal Year	1,211
3rd Fiscal Year	587
4th Fiscal Year	125
5th Fiscal Year	0
Thereafter	0
Total	$ (1,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00019778%
Employer's proportionate share at MD		0.00215260%
Employer's proportionate share of system NOL/(A) at prior MD	$	(724)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,695)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,251)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,034)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 170
Changes of assumptions	$ 0	$ 110
Net difference between projected and actual earnings on investments	$ 245	$ 0
Changes in proportionate share	$ 889	$ 3,625
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,134	$ 3,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,900)
2nd Fiscal Year	(32)
3rd Fiscal Year	133
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ (2,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00899965%
Employer's proportionate share at MD		0.00914639%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,954)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,307)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,392)
▪ 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)	**$**	**(4,239)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 723
Changes of assumptions	$ 0	$ 467
Net difference between projected and actual earnings on investments	$ 1,043	$ 0
Changes in proportionate share	$ 0	$ 396
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,043	$ 1,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,466)
2nd Fiscal Year	1,239
3rd Fiscal Year	564
4th Fiscal Year	120
5th Fiscal Year	0
Thereafter	0
Total	$ (543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04061342%
Employer's proportionate share at MD		0.03297693%
Employer's proportionate share of system NOL/(A) at prior MD	$	(148,712)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(133,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(123,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(141,718)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,039
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,797)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,605
Changes of assumptions	$ 0	$ 1,685
Net difference between projected and actual earnings on investments	$ 3,761	$ 0
Changes in proportionate share	$ 14,163	$ 2,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,924	$ 6,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,366

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,057
2nd Fiscal Year	5,840
3rd Fiscal Year	2,035
4th Fiscal Year	434
5th Fiscal Year	0
Thereafter	0
Total	$ 11,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01349619%
Employer's proportionate share at MD		0.02257352%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,418)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,176)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,402)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(97,010)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,840)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,658)
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)	**$**	**(17,498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,783
Changes of assumptions	$ 0	$ 1,153
Net difference between projected and actual earnings on investments	$ 2,574	$ 0
Changes in proportionate share	$ 3,124	$ 16,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,698	$ 19,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,073)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,348)
2nd Fiscal Year	1,585
3rd Fiscal Year	1,393
4th Fiscal Year	297
5th Fiscal Year	0
Thereafter	0
Total	$ (14,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08617085%
Employer's proportionate share at MD		0.08976189%
Employer's proportionate share of system NOL/(A) at prior MD	$	(315,528)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(362,556)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(335,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(385,751)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,104)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,207)
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)	**$**	**(65,311)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,091
Changes of assumptions	$ 0	$ 4,586
Net difference between projected and actual earnings on investments	$ 10,237	$ 0
Changes in proportionate share	$ 0	$ 13,098
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,237	$ 24,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,538)

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	$ (33,043)
2nd Fiscal Year	11,785
3rd Fiscal Year	5,538
4th Fiscal Year	1,182
5th Fiscal Year	0
Thereafter	0
Total	$ (14,538)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00461484%
Employer's proportionate share at MD		0.00576348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,898)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,279)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,769)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,768)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,276)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 455
Changes of assumptions	$ 0	$ 294
Net difference between projected and actual earnings on investments	$ 657	$ 0
Changes in proportionate share	$ 0	$ 2,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 657	$ 3,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,730)

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	$ (3,765)
2nd Fiscal Year	603
3rd Fiscal Year	356
4th Fiscal Year	76
5th Fiscal Year	0
Thereafter	0
Total	$ (2,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00083797%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,385)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,601)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(402)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,413)
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)	**$**	**(1,815)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 0	$ 1,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 96	$ 1,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,605)
2nd Fiscal Year	(25)
3rd Fiscal Year	52
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ (1,567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084489%
Employer's proportionate share at MD		0.00204029%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,241)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,629)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,768)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(980)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,240)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,220)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 161
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 233	$ 0
Changes in proportionate share	$ 305	$ 2,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 538	$ 2,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,944)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,177)
2nd Fiscal Year	80
3rd Fiscal Year	126
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (1,944)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00335757%
Employer's proportionate share at MD		0.00596439%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,294)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,091)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,864)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,378)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 471
Changes of assumptions	$ 0	$ 305
Net difference between projected and actual earnings on investments	$ 680	$ 0
Changes in proportionate share	$ 886	$ 4,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,566	$ 5,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,044)

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	$ (4,875)
2nd Fiscal Year	384
3rd Fiscal Year	368
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ (4,044)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038621%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,414)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	917
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 716	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 716	$ 59
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 592
2nd Fiscal Year	65
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00204699%
Employer's proportionate share at MD		0.00107743%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,495)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,352)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,630)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(517)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,160
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)	**$**	**1,643**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 85
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 123	$ 0
Changes in proportionate share	$ 1,917	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,040	$ 140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,900

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,507
2nd Fiscal Year	312
3rd Fiscal Year	66
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ 1,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00101611%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,104)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,367)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(488)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,713)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,201)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	80
Changes of assumptions	$	0	$	52
Net difference between projected and actual earnings on investments	$	116	$	0
Changes in proportionate share	$	0	$	1,885
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	116	$	2,017
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	$ (1,946)
2nd Fiscal Year	(32)
3rd Fiscal Year	63
4th Fiscal Year	13
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00671747%
Employer's proportionate share at MD		0.01245690%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,597)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,314)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,576)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,982)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,231)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 984
Changes of assumptions	$ 0	$ 636
Net difference between projected and actual earnings on investments	$ 1,421	$ 0
Changes in proportionate share	$ 0	$ 11,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,421	$ 12,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,430)

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	$ (13,115)
2nd Fiscal Year	752
3rd Fiscal Year	769
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (11,430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00745248%
Employer's proportionate share at MD		0.00659821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,651)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,356)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,168)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,745
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,577**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 521
Changes of assumptions	$ 0	$ 337
Net difference between projected and actual earnings on investments	$ 752	$ 0
Changes in proportionate share	$ 3,217	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,969	$ 858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,561
2nd Fiscal Year	1,056
3rd Fiscal Year	407
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ 3,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00545739%
Employer's proportionate share at MD		0.00590586%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,983)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,854)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,380)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(3,011)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 467
Changes of assumptions	$ 0	$ 302
Net difference between projected and actual earnings on investments	$ 674	$ 0
Changes in proportionate share	$ 284	$ 832
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 958	$ 1,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,824)
2nd Fiscal Year	739
3rd Fiscal Year	364
4th Fiscal Year	78
5th Fiscal Year	0
Thereafter	0
Total	$ (643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00309994%
Employer's proportionate share at MD		0.00427516%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,351)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,268)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,372)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,053)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,614)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,667)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	338
Changes of assumptions	$	0	$	218
Net difference between projected and actual earnings on investments	$	488	$	0
Changes in proportionate share	$	191	$	2,180
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	679	$	2,736
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,769)
2nd Fiscal Year	391
3rd Fiscal Year	264
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ (2,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00014915%
Employer's proportionate share at MD		0.00061651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,490)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,649)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(296)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,070)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	49
Changes of assumptions	$	0	$	31
Net difference between projected and actual earnings on investments	$	70	$	0
Changes in proportionate share	$	43	$	867
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	113	$	947
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(886)
2nd Fiscal Year		6
3rd Fiscal Year		38
4th Fiscal Year		8
5th Fiscal Year		0
Thereafter		0
Total	$	(834)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00178125%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,195)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,660)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,655)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(855)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,003)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,858)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	141
Changes of assumptions	$	0	$	91
Net difference between projected and actual earnings on investments	$	203	$	0
Changes in proportionate share	$	0	$	3,303
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	203	$	3,535
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,332)

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	$ (3,411)
2nd Fiscal Year	(54)
3rd Fiscal Year	110
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ (3,332)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00089807%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,627)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,859)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(431)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,456)
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)	**$**	**(1,887)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 102	$ 0
Changes in proportionate share	$ 28	$ 1,665
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 130	$ 1,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,652)

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	$ (1,692)
2nd Fiscal Year	(27)
3rd Fiscal Year	55
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ (1,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00158644%
Employer's proportionate share at MD		0.00041032%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,809)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,763)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(197)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,371
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,174**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32
Changes of assumptions	$ 0	$ 21
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 2,181	$ 161
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,228	$ 214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,014

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,728
2nd Fiscal Year	255
3rd Fiscal Year	25
4th Fiscal Year	5
5th Fiscal Year	0
Thereafter	0
Total	$ 2,014

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00252390%
Employer's proportionate share at MD		0.00131627%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,242)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,317)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,657)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(632)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 104
Changes of assumptions	$ 0	$ 67
Net difference between projected and actual earnings on investments	$ 150	$ 0
Changes in proportionate share	$ 2,240	$ 138
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,390	$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,081

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,597
2nd Fiscal Year	386
3rd Fiscal Year	81
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 2,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00022864%
Employer's proportionate share at MD		0.00281349%
Employer's proportionate share of system NOL/(A) at prior MD	$	(837)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,364)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,520)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,091)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,351)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,105)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,456)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	222
Changes of assumptions	$	0	$	144
Net difference between projected and actual earnings on investments	$	321	$	0
Changes in proportionate share	$	178	$	4,794
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	499	$	5,160
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,824)
2nd Fiscal Year	(48)
3rd Fiscal Year	174
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ (4,661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289515%
Employer's proportionate share at MD		0.00213474%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,622)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,174)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,311
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 169
Changes of assumptions	$ 0	$ 109
Net difference between projected and actual earnings on investments	$ 243	$ 0
Changes in proportionate share	$ 1,410	$ 1
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,653	$ 279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,374

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 792
2nd Fiscal Year	423
3rd Fiscal Year	132
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ 1,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00661274%
Employer's proportionate share at MD		0.00670852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,214)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,096)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,083)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,830)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,221)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,765
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,456)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 530
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 765	$ 0
Changes in proportionate share	$ 637	$ 178
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,402	$ 1,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 351

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,060)
2nd Fiscal Year	909
3rd Fiscal Year	414
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ 351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00106907%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,318)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,997)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,594)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(513)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,803)
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)	**$**	**(2,316)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	84
Changes of assumptions	$	0	$	55
Net difference between projected and actual earnings on investments	$	122	$	0
Changes in proportionate share	$	0	$	1,983
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	122	$	2,122
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,000)

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	$ (2,048)
2nd Fiscal Year	(32)
3rd Fiscal Year	66
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (2,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01214868%
Employer's proportionate share at MD		0.01822958%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,484)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,631)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,160)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,342)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,754)
▪ 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)	**$**	**(15,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,440
Changes of assumptions	$ 0	$ 931
Net difference between projected and actual earnings on investments	$ 2,079	$ 0
Changes in proportionate share	$ 1,142	$ 11,278
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,221	$ 13,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,284)
2nd Fiscal Year	1,491
3rd Fiscal Year	1,125
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ (10,428)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00749783%
Employer's proportionate share at MD		0.00543659%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,454)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,959)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,364)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,611)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 429
Changes of assumptions	$ 0	$ 278
Net difference between projected and actual earnings on investments	$ 620	$ 0
Changes in proportionate share	$ 3,833	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,453	$ 707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,240
2nd Fiscal Year	1,098
3rd Fiscal Year	335
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ 3,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00046784%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,890)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,749)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,011)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(225)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37
Changes of assumptions	$ 0	$ 24
Net difference between projected and actual earnings on investments	$ 53	$ 0
Changes in proportionate share	$ 149	$ 868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 202	$ 929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (727)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (747)
2nd Fiscal Year	(14)
3rd Fiscal Year	29
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00605166%
Employer's proportionate share at MD		0.00430774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,159)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,399)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,512)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,069)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,871
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,802**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	340
Changes of assumptions	$	0	$	220
Net difference between projected and actual earnings on investments	$	491	$	0
Changes in proportionate share	$	3,338	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	3,829	$	560
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,057
2nd Fiscal Year		890
3rd Fiscal Year		266
4th Fiscal Year		57
5th Fiscal Year		0
Thereafter		0
Total	$	3,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02563693%
Employer's proportionate share at MD		0.02763216%
Employer's proportionate share of system NOL/(A) at prior MD	$	(93,874)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,609)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(103,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,749)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,269)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,579)
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)	**$**	**(21,848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,183
Changes of assumptions	$ 0	$ 1,412
Net difference between projected and actual earnings on investments	$ 3,151	$ 0
Changes in proportionate share	$ 0	$ 5,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,151	$ 9,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,893)
2nd Fiscal Year	3,477
3rd Fiscal Year	1,705
4th Fiscal Year	364
5th Fiscal Year	0
Thereafter	0
Total	$ (6,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00510017%
Employer's proportionate share at MD		0.00575168%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,675)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,232)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,505)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,718)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,762)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,569)
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)	**$**	**(5,331)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	454
Changes of assumptions	$	0	$	294
Net difference between projected and actual earnings on investments	$	656	$	0
Changes in proportionate share	$	0	$	1,539
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	656	$	2,287
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,631)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,747)
2nd Fiscal Year	685
3rd Fiscal Year	355
4th Fiscal Year	76
5th Fiscal Year	0
Thereafter	0
Total	$ (1,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00067710%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,910)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(325)
▪ 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)	**$**	**(1,466)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	53
Changes of assumptions	$	0	$	35
Net difference between projected and actual earnings on investments	$	77	$	0
Changes in proportionate share	$	0	$	1,256
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	77	$	1,344
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,267)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,296)
2nd Fiscal Year	(22)
3rd Fiscal Year	42
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ (1,267)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121426%
Employer's proportionate share at MD		0.00041492%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,446)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,676)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,551)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,783)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(199)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**606**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33
Changes of assumptions	$ 0	$ 21
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 1,482	$ 133
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,529	$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,120
2nd Fiscal Year	191
3rd Fiscal Year	26
4th Fiscal Year	5
5th Fiscal Year	0
Thereafter	0
Total	$ 1,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00355394%
Employer's proportionate share at MD		0.00412530%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,013)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,662)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,424)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,728)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,981)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,817)
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)	**$**	**(4,798)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	326
Changes of assumptions	$	0	$	211
Net difference between projected and actual earnings on investments	$	470	$	0
Changes in proportionate share	$	0	$	1,290
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	470	$	1,827
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,357)

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	$ (2,138)
2nd Fiscal Year	472
3rd Fiscal Year	255
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ (1,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00253365%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,234)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,473)
▪ 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)	$	(1,217)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 200
Changes of assumptions	$ 0	$ 129
Net difference between projected and actual earnings on investments	$ 289	$ 0
Changes in proportionate share	$ 0	$ 4,699
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 289	$ 5,028
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	$ (4,851)
2nd Fiscal Year	(78)
3rd Fiscal Year	156
4th Fiscal Year	33
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02736036%
Employer's proportionate share at MD		0.02134595%
Employer's proportionate share of system NOL/(A) at prior MD	$	(100,184)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,218)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(79,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(91,734)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,250)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,838
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,412)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,686
Changes of assumptions	$ 0	$ 1,091
Net difference between projected and actual earnings on investments	$ 2,434	$ 0
Changes in proportionate share	$ 11,155	$ 1,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,589	$ 3,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,610

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	$ 4,051
2nd Fiscal Year	3,962
3rd Fiscal Year	1,317
4th Fiscal Year	281
5th Fiscal Year	0
Thereafter	0
Total	$ 9,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00138841%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,191)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(667)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,341)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,008)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	110
Changes of assumptions	$	0	$	71
Net difference between projected and actual earnings on investments	$	158	$	0
Changes in proportionate share	$	0	$	2,575
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	158	$	2,756
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,598)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,659)
2nd Fiscal Year	(42)
3rd Fiscal Year	86
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (2,598)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121426%
Employer's proportionate share at MD		0.02081021%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,446)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(84,054)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(89,432)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,993)
▪ 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)	**$**	**(8,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,644
Changes of assumptions	$ 0	$ 1,063
Net difference between projected and actual earnings on investments	$ 2,373	$ 0
Changes in proportionate share	$ 15,577	$ 36,343
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,950	$ 39,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,100)

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	$ (22,227)
2nd Fiscal Year	(431)
3rd Fiscal Year	1,284
4th Fiscal Year	274
5th Fiscal Year	0
Thereafter	0
Total	$ (21,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00165190%
Employer's proportionate share at MD		0.01835846%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,049)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,895)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,816)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,867)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,450
Changes of assumptions	$ 0	$ 938
Net difference between projected and actual earnings on investments	$ 2,094	$ 0
Changes in proportionate share	$ 6,967	$ 30,984
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,061	$ 33,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,311)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,404)
2nd Fiscal Year	(282)
3rd Fiscal Year	1,133
4th Fiscal Year	242
5th Fiscal Year	0
Thereafter	0
Total	$ (24,311)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26826873%
Employer's proportionate share at MD		0.26334903%
Employer's proportionate share of system NOL/(A) at prior MD	$	(982,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,063,689)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(984,653)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,131,741)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,462)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	66,931
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,531)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,804
Changes of assumptions	$ 0	$ 13,455
Net difference between projected and actual earnings on investments	$ 30,033	$ 0
Changes in proportionate share	$ 20,552	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 50,585	$ 34,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,326

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,572)
2nd Fiscal Year	37,183
3rd Fiscal Year	16,248
4th Fiscal Year	3,467
5th Fiscal Year	0
Thereafter	0
Total	$ 16,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05230202%
Employer's proportionate share at MD		0.05586609%
Employer's proportionate share of system NOL/(A) at prior MD	$	(191,512)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(225,648)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(208,881)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(240,084)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,827)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,247)
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)	**$**	**(34,074)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,413
Changes of assumptions	$ 0	$ 2,854
Net difference between projected and actual earnings on investments	$ 6,371	$ 0
Changes in proportionate share	$ 0	$ 7,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,371	$ 14,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,075)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,369)
2nd Fiscal Year	7,111
3rd Fiscal Year	3,447
4th Fiscal Year	736
5th Fiscal Year	0
Thereafter	0
Total	$ (8,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01041542%
Employer's proportionate share at MD		0.01422052%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,438)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,170)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(61,113)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,829)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,220)
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)	**$**	**(18,049)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,123
Changes of assumptions	$ 0	$ 727
Net difference between projected and actual earnings on investments	$ 1,622	$ 0
Changes in proportionate share	$ 0	$ 8,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,622	$ 10,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,826)
2nd Fiscal Year	1,322
3rd Fiscal Year	877
4th Fiscal Year	187
5th Fiscal Year	0
Thereafter	0
Total	$ (8,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00409912%
Employer's proportionate share at MD		0.00738869%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,010)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,844)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,753)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,548)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,722)
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)	**$**	**(11,270)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 584
Changes of assumptions	$ 0	$ 377
Net difference between projected and actual earnings on investments	$ 843	$ 0
Changes in proportionate share	$ 0	$ 6,672
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 843	$ 7,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,809)
2nd Fiscal Year	465
3rd Fiscal Year	456
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ (6,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00397428%
Employer's proportionate share at MD		0.00751155%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,552)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,340)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,281)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,607)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,599)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,206)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	593
Changes of assumptions	$	0	$	384
Net difference between projected and actual earnings on investments	$	857	$	0
Changes in proportionate share	$	0	$	6,670
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	857	$	7,647
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,794)
2nd Fiscal Year	441
3rd Fiscal Year	463
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ (6,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00367253%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,834)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,731)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,783)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,764)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,830)
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)	**$**	**(7,594)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 290
Changes of assumptions	$ 0	$ 188
Net difference between projected and actual earnings on investments	$ 419	$ 0
Changes in proportionate share	$ 0	$ 6,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 419	$ 7,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,033)
2nd Fiscal Year	(112)
3rd Fiscal Year	227
4th Fiscal Year	48
5th Fiscal Year	0
Thereafter	0
Total	$ (6,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00013933%
Employer's proportionate share at MD		0.00212031%
Employer's proportionate share of system NOL/(A) at prior MD	$	(510)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,564)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,112)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,018)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,521)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,539)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	167
Changes of assumptions	$	0	$	108
Net difference between projected and actual earnings on investments	$	242	$	0
Changes in proportionate share	$	534	$	3,675
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	776	$	3,950
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,174)

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	$ (3,291)
2nd Fiscal Year	(42)
3rd Fiscal Year	131
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ (3,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064383%
Employer's proportionate share at MD		0.00826706%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,357)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,391)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,528)
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)	$	(2,841)
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)	**$**	**(6,811)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 653
Changes of assumptions	$ 0	$ 422
Net difference between projected and actual earnings on investments	$ 943	$ 0
Changes in proportionate share	$ 3,133	$ 14,138
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,076	$ 15,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,137)

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	$ (11,613)
2nd Fiscal Year	(144)
3rd Fiscal Year	510
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ (11,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00334681%
Employer's proportionate share at MD		0.00333477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,331)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,601)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,826)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	263
Changes of assumptions	$	0	$	170
Net difference between projected and actual earnings on investments	$	380	$	0
Changes in proportionate share	$	22	$	205
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	402	$	638
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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	$ (949)
2nd Fiscal Year	462
3rd Fiscal Year	206
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299193%
Employer's proportionate share at MD		0.00374378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,121)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,089)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,798)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(27)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 296
Changes of assumptions	$ 0	$ 191
Net difference between projected and actual earnings on investments	$ 427	$ 0
Changes in proportionate share	$ 190	$ 1,394
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 617	$ 1,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,264)

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	$ (1,935)
2nd Fiscal Year	391
3rd Fiscal Year	231
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (1,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05796327%
Employer's proportionate share at MD		0.10109639%
Employer's proportionate share of system NOL/(A) at prior MD	$	(212,242)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(408,337)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(377,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(434,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,547)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,808)
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)	**$**	**(106,355)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,986
Changes of assumptions	$ 0	$ 5,165
Net difference between projected and actual earnings on investments	$ 11,529	$ 0
Changes in proportionate share	$ 5,752	$ 79,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,281	$ 93,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (90,117)
2nd Fiscal Year	6,683
3rd Fiscal Year	6,237
4th Fiscal Year	1,331
5th Fiscal Year	0
Thereafter	0
Total	$ (75,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04583002%
Employer's proportionate share at MD		0.03241213%
Employer's proportionate share of system NOL/(A) at prior MD	$	(167,814)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(130,915)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(121,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(139,291)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,564)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,791
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,773)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,560
Changes of assumptions	$ 0	$ 1,656
Net difference between projected and actual earnings on investments	$ 3,696	$ 0
Changes in proportionate share	$ 24,885	$ 4,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,581	$ 8,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,083
2nd Fiscal Year	6,736
3rd Fiscal Year	2,000
4th Fiscal Year	427
5th Fiscal Year	0
Thereafter	0
Total	$ 20,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00525868%
Employer's proportionate share at MD		0.02850672%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,255)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(115,141)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(106,586)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(122,508)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,689)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,557)
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)	**$**	**(25,246)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,252
Changes of assumptions	$ 0	$ 1,456
Net difference between projected and actual earnings on investments	$ 3,251	$ 0
Changes in proportionate share	$ 9,547	$ 43,116
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,798	$ 46,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,026)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,176)
2nd Fiscal Year	15
3rd Fiscal Year	1,759
4th Fiscal Year	375
5th Fiscal Year	0
Thereafter	0
Total	$ (34,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02304616%
Employer's proportionate share at MD		0.02890123%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,387)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,735)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,061)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,203)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,879)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,794
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)	**$**	**(1,085)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,283
Changes of assumptions	$ 0	$ 1,477
Net difference between projected and actual earnings on investments	$ 3,296	$ 0
Changes in proportionate share	$ 5,640	$ 10,859
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,936	$ 14,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,683)

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	$ (10,849)
2nd Fiscal Year	3,003
3rd Fiscal Year	1,783
4th Fiscal Year	381
5th Fiscal Year	0
Thereafter	0
Total	$ (5,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00255796%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,332)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,993)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,228)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,313)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,541)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 202
Changes of assumptions	$ 0	$ 131
Net difference between projected and actual earnings on investments	$ 292	$ 0
Changes in proportionate share	$ 0	$ 4,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 292	$ 5,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,785)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,899)
2nd Fiscal Year	(78)
3rd Fiscal Year	158
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ (4,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00251549%
Employer's proportionate share at MD		0.00509000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,211)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,559)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,874)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,444)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,647)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	402
Changes of assumptions	$	0	$	260
Net difference between projected and actual earnings on investments	$	580	$	0
Changes in proportionate share	$	0	$	5,069
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	580	$	5,731
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,151)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,800)
2nd Fiscal Year	269
3rd Fiscal Year	314
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ (5,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00686475%
Employer's proportionate share at MD		0.05343504%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,136)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(215,829)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(199,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(229,637)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(25,660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,596)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,256)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,221
Changes of assumptions	$ 0	$ 2,730
Net difference between projected and actual earnings on investments	$ 6,094	$ 0
Changes in proportionate share	$ 16,625	$ 86,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,719	$ 93,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74,128)
2nd Fiscal Year	(475)
3rd Fiscal Year	3,297
4th Fiscal Year	704
5th Fiscal Year	0
Thereafter	0
Total	$ (70,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03704499%
Employer's proportionate share at MD		0.04427125%
Employer's proportionate share of system NOL/(A) at prior MD	$	(135,646)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(165,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(190,256)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,013)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(45,272)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,497
Changes of assumptions	$ 0	$ 2,262
Net difference between projected and actual earnings on investments	$ 5,049	$ 0
Changes in proportionate share	$ 0	$ 17,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,049	$ 22,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,712)

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	$ (25,919)
2nd Fiscal Year	4,892
3rd Fiscal Year	2,731
4th Fiscal Year	583
5th Fiscal Year	0
Thereafter	0
Total	$ (17,712)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00910251%
Employer's proportionate share at MD		0.00873059%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,330)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,643)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,520)
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)	$	(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)	**$**	**(4,762)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 690
Changes of assumptions	$ 0	$ 446
Net difference between projected and actual earnings on investments	$ 996	$ 0
Changes in proportionate share	$ 690	$ 604
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,686	$ 1,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,976)
2nd Fiscal Year	1,268
3rd Fiscal Year	539
4th Fiscal Year	115
5th Fiscal Year	0
Thereafter	0
Total	$ (54)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05611032%
Employer's proportionate share at MD		0.07062748%
Employer's proportionate share of system NOL/(A) at prior MD	$	(205,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(285,270)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(264,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(303,521)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(33,916)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,248)
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)	**$**	**(45,164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,579
Changes of assumptions	$ 0	$ 3,608
Net difference between projected and actual earnings on investments	$ 8,055	$ 0
Changes in proportionate share	$ 8,916	$ 26,924
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,971	$ 36,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,140)

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	$ (31,730)
2nd Fiscal Year	7,302
3rd Fiscal Year	4,358
4th Fiscal Year	930
5th Fiscal Year	0
Thereafter	0
Total	$ (19,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00029877%
Employer's proportionate share at MD		0.00045329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,831)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,695)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,948)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(84)
o Differences 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	$ 36
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 52	$ 0
Changes in proportionate share	$ 158	$ 287
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 210	$ 346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (136)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (207)
2nd Fiscal Year	37
3rd Fiscal Year	28
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00446101%
Employer's proportionate share at MD		0.00421511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,335)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,114)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,024)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,427)
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)	**$**	**(4,451)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	333
Changes of assumptions	$	0	$	215
Net difference between projected and actual earnings on investments	$	481	$	0
Changes in proportionate share	$	456	$	1,077
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	937	$	1,625
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(688)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,627)
2nd Fiscal Year	623
3rd Fiscal Year	260
4th Fiscal Year	55
5th Fiscal Year	0
Thereafter	0
Total	$ (688)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00079338%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,410)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(381)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,338)
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)	**$**	**(1,719)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	63
Changes of assumptions	$	0	$	41
Net difference between projected and actual earnings on investments	$	90	$	0
Changes in proportionate share	$	0	$	1,471
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	90	$	1,575
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,485)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,520)
2nd Fiscal Year	(23)
3rd Fiscal Year	49
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ (1,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167715%
Employer's proportionate share at MD		0.00090190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,141)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,643)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,876)
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)	$	1,091
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)	**$**	**658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71
Changes of assumptions	$ 0	$ 46
Net difference between projected and actual earnings on investments	$ 103	$ 0
Changes in proportionate share	$ 1,438	$ 65
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,541	$ 182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,359

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,036
2nd Fiscal Year	256
3rd Fiscal Year	56
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ 1,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06792376%
Employer's proportionate share at MD		0.08978699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(248,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(362,657)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(335,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(385,859)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(41,402)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(84,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,093
Changes of assumptions	$ 0	$ 4,587
Net difference between projected and actual earnings on investments	$ 10,240	$ 0
Changes in proportionate share	$ 0	$ 43,455
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,240	$ 55,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,895)

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	$ (60,326)
2nd Fiscal Year	8,709
3rd Fiscal Year	5,540
4th Fiscal Year	1,182
5th Fiscal Year	0
Thereafter	0
Total	$ (44,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03058888%
Employer's proportionate share at MD		0.02659521%
Employer's proportionate share of system NOL/(A) at prior MD	$	(112,006)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(107,420)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(99,439)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(114,293)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,771)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,740
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)	**$**	**(8,031)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,101
Changes of assumptions	$ 0	$ 1,359
Net difference between projected and actual earnings on investments	$ 3,033	$ 0
Changes in proportionate share	$ 7,406	$ 303
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,439	$ 3,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,676

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	$ 341
2nd Fiscal Year	4,344
3rd Fiscal Year	1,641
4th Fiscal Year	350
5th Fiscal Year	0
Thereafter	0
Total	$ 6,676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00141204%
Employer's proportionate share at MD		0.00058900%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,170)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,379)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,202)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,531)
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)	$	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)	**$**	**664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 0	$ 30
Net difference between projected and actual earnings on investments	$ 67	$ 0
Changes in proportionate share	$ 1,527	$ 151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,594	$ 228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,366

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,102
2nd Fiscal Year	220
3rd Fiscal Year	36
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 1,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00013626%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(550)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(230)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(295)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	11
Changes of assumptions	$	0	$	7
Net difference between projected and actual earnings on investments	$	16	$	0
Changes in proportionate share	$	0	$	252
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	16	$	270
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(261)
2nd Fiscal Year		(3)
3rd Fiscal Year		8
4th Fiscal Year		2
5th Fiscal Year		0
Thereafter		0
Total	$	(254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115628%
Employer's proportionate share at MD		0.00235499%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,512)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,805)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,121)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,131)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,402)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,533)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 186
Changes of assumptions	$ 0	$ 120
Net difference between projected and actual earnings on investments	$ 269	$ 0
Changes in proportionate share	$ 0	$ 2,418
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 269	$ 2,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,754)
2nd Fiscal Year	122
3rd Fiscal Year	145
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ (2,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007762%
Employer's proportionate share at MD		0.00084135%
Employer's proportionate share of system NOL/(A) at prior MD	$	(284)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,398)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,146)
▪ 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)	$	(404)
▪ 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)	**$**	**(1,487)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 119	$ 1,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 215	$ 1,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,311)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,362)
2nd Fiscal Year	(13)
3rd Fiscal Year	52
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ (1,311)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00664219%
Employer's proportionate share at MD		0.00707094%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,321)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,560)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,387)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,396)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,842)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	559
Changes of assumptions	$	0	$	361
Net difference between projected and actual earnings on investments	$	806	$	0
Changes in proportionate share	$	374	$	795
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,180	$	1,715
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(535)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,968)
2nd Fiscal Year	904
3rd Fiscal Year	436
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00079142%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,401)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,334)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,714)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	63
Changes of assumptions	$	0	$	40
Net difference between projected and actual earnings on investments	$	90	$	0
Changes in proportionate share	$	0	$	1,468
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	90	$	1,571
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,481)

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	$ (1,515)
2nd Fiscal Year	(25)
3rd Fiscal Year	49
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ (1,481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2408: Pleasant Hill Goshen Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00231692%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,358)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,663)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,957)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,113)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,798
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,685**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 118
Net difference between projected and actual earnings on investments	$ 264	$ 0
Changes in proportionate share	$ 0	$ 4,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 264	$ 4,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,334)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,437)
2nd Fiscal Year	(70)
3rd Fiscal Year	143
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ (4,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064056%
Employer's proportionate share at MD		0.00137450%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,346)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,552)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,907)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(660)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,583
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 109
Changes of assumptions	$ 0	$ 70
Net difference between projected and actual earnings on investments	$ 157	$ 0
Changes in proportionate share	$ 831	$ 1,361
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 988	$ 1,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (722)
2nd Fiscal Year	67
3rd Fiscal Year	85
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00653606%
Employer's proportionate share at MD		0.01185782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,933)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,895)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(44,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,959)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,694)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,012)
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)	**$**	**(16,706)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 937
Changes of assumptions	$ 0	$ 606
Net difference between projected and actual earnings on investments	$ 1,352	$ 0
Changes in proportionate share	$ 0	$ 10,520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,352	$ 12,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,711)

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	$ (12,337)
2nd Fiscal Year	739
3rd Fiscal Year	732
4th Fiscal Year	156
5th Fiscal Year	0
Thereafter	0
Total	$ (10,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01827001%
Employer's proportionate share at MD		0.02802922%
Employer's proportionate share of system NOL/(A) at prior MD	$	(66,899)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(113,212)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(104,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(120,455)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,460)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,578)
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)	**$**	**(32,038)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,214
Changes of assumptions	$ 0	$ 1,432
Net difference between projected and actual earnings on investments	$ 3,197	$ 0
Changes in proportionate share	$ 1,087	$ 18,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,284	$ 21,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,462)

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	$ (21,784)
2nd Fiscal Year	2,223
3rd Fiscal Year	1,729
4th Fiscal Year	369
5th Fiscal Year	0
Thereafter	0
Total	$ (17,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00099942%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,037)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,295)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(480)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,685)
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)	**$**	**(2,165)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	79
Changes of assumptions	$	0	$	51
Net difference between projected and actual earnings on investments	$	114	$	0
Changes in proportionate share	$	0	$	1,854
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	114	$	1,984
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,914)
2nd Fiscal Year	(31)
3rd Fiscal Year	62
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ (1,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00465086%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,389)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,987)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,336)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,569)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 367
Changes of assumptions	$ 0	$ 238
Net difference between projected and actual earnings on investments	$ 530	$ 0
Changes in proportionate share	$ 1,206	$ 8,626
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,736	$ 9,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,495)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,700)
2nd Fiscal Year	(143)
3rd Fiscal Year	287
4th Fiscal Year	61
5th Fiscal Year	0
Thereafter	0
Total	$ (7,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53576364%
Employer's proportionate share at MD		0.57619694%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,961,784)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,327,308)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,154,380)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,476,204)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(276,693)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,657)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(295,350)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 45,518
Changes of assumptions	$ 0	$ 29,438
Net difference between projected and actual earnings on investments	$ 65,712	$ 0
Changes in proportionate share	$ 28,439	$ 74,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 94,151	$ 149,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,794)

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	$ (171,654)
2nd Fiscal Year	72,723
3rd Fiscal Year	35,550
4th Fiscal Year	7,586
5th Fiscal Year	0
Thereafter	0
Total	$ (55,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00268334%
Employer's proportionate share at MD		0.01090346%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,825)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,040)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,768)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,858)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,851)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,087)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 861
Changes of assumptions	$ 0	$ 557
Net difference between projected and actual earnings on investments	$ 1,243	$ 0
Changes in proportionate share	$ 3,476	$ 15,245
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,719	$ 16,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,944)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,879)
2nd Fiscal Year	119
3rd Fiscal Year	673
4th Fiscal Year	144
5th Fiscal Year	0
Thereafter	0
Total	$ (11,944)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03749946%
Employer's proportionate share at MD		0.05078996%
Employer's proportionate share of system NOL/(A) at prior MD	$	(137,310)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(205,145)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(189,902)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(218,270)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,390)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,426)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(55,816)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,012
Changes of assumptions	$ 0	$ 2,595
Net difference between projected and actual earnings on investments	$ 5,792	$ 0
Changes in proportionate share	$ 0	$ 28,850
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,792	$ 35,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,665)

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	$ (38,238)
2nd Fiscal Year	4,770
3rd Fiscal Year	3,134
4th Fiscal Year	669
5th Fiscal Year	0
Thereafter	0
Total	$ (29,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03647924%
Employer's proportionate share at MD		0.02619118%
Employer's proportionate share of system NOL/(A) at prior MD	$	(133,575)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,788)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(97,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(112,556)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,577)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,150
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)	**$**	**(3,427)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,069
Changes of assumptions	$ 0	$ 1,338
Net difference between projected and actual earnings on investments	$ 2,987	$ 0
Changes in proportionate share	$ 19,080	$ 3,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 22,067	$ 7,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,946

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	$ 7,635
2nd Fiscal Year	5,350
3rd Fiscal Year	1,616
4th Fiscal Year	345
5th Fiscal Year	0
Thereafter	0
Total	$ 14,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13880812%
Employer's proportionate share at MD		0.17131567%
Employer's proportionate share of system NOL/(A) at prior MD	$	(508,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(691,959)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(640,543)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(736,228)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(82,267)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(49,360)
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)	**$**	**(131,627)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,534
Changes of assumptions	$ 0	$ 8,753
Net difference between projected and actual earnings on investments	$ 19,537	$ 0
Changes in proportionate share	$ 7,313	$ 60,289
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,850	$ 82,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,726)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (86,719)
2nd Fiscal Year	18,169
3rd Fiscal Year	10,570
4th Fiscal Year	2,256
5th Fiscal Year	0
Thereafter	0
Total	$ (55,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00601613%
Employer's proportionate share at MD		0.01509315%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,029)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,963)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,863)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,446)
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)	**$**	**(18,694)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,192
Changes of assumptions	$ 0	$ 771
Net difference between projected and actual earnings on investments	$ 1,721	$ 0
Changes in proportionate share	$ 2,273	$ 16,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,994	$ 18,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,803)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,487)
2nd Fiscal Year	554
3rd Fiscal Year	931
4th Fiscal Year	199
5th Fiscal Year	0
Thereafter	0
Total	$ (14,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05422511%
Employer's proportionate share at MD		0.13445395%
Employer's proportionate share of system NOL/(A) at prior MD	$	(198,554)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(543,071)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(502,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(577,815)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,565)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(133,164)
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)	**$**	**(197,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,622
Changes of assumptions	$ 0	$ 6,869
Net difference between projected and actual earnings on investments	$ 15,334	$ 0
Changes in proportionate share	$ 0	$ 150,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,334	$ 167,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (152,570)

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	$ (167,670)
2nd Fiscal Year	5,034
3rd Fiscal Year	8,296
4th Fiscal Year	1,770
5th Fiscal Year	0
Thereafter	0
Total	$ (152,570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01191163%
Employer's proportionate share at MD		0.03354163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,616)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(135,477)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125,411)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(144,145)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,107)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,063)
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)	**$**	**(46,170)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,650
Changes of assumptions	$ 0	$ 1,714
Net difference between projected and actual earnings on investments	$ 3,825	$ 0
Changes in proportionate share	$ 3,139	$ 40,116
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,964	$ 44,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,516)

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	$ (41,009)
2nd Fiscal Year	983
3rd Fiscal Year	2,069
4th Fiscal Year	442
5th Fiscal Year	0
Thereafter	0
Total	$ (37,516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02160373%
Employer's proportionate share at MD		0.01273605%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,105)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,442)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,733)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,116)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,596
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,006
Changes of assumptions	$ 0	$ 651
Net difference between projected and actual earnings on investments	$ 1,452	$ 0
Changes in proportionate share	$ 16,446	$ 1,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,898	$ 2,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,205

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	$ 10,999
2nd Fiscal Year	3,253
3rd Fiscal Year	786
4th Fiscal Year	168
5th Fiscal Year	0
Thereafter	0
Total	$ 15,205

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03308941%
Employer's proportionate share at MD		0.04648699%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,162)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,765)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(173,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(199,778)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,323)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(35,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,672
Changes of assumptions	$ 0	$ 2,375
Net difference between projected and actual earnings on investments	$ 5,302	$ 0
Changes in proportionate share	$ 1,448	$ 24,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,750	$ 30,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (31,783)
2nd Fiscal Year	4,158
3rd Fiscal Year	2,868
4th Fiscal Year	612
5th Fiscal Year	0
Thereafter	0
Total	$ (24,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00217884%
Employer's proportionate share at MD		0.00316599%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,978)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,788)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,606)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,520)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,984)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 250
Changes of assumptions	$ 0	$ 162
Net difference between projected and actual earnings on investments	$ 361	$ 0
Changes in proportionate share	$ 143	$ 1,831
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 504	$ 2,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,739)

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	$ (2,246)
2nd Fiscal Year	270
3rd Fiscal Year	195
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ (1,739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02460502%
Employer's proportionate share at MD		0.02895897%
Employer's proportionate share of system NOL/(A) at prior MD	$	(90,095)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,968)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(108,277)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(124,451)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,906)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,055)
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)	**$**	**(24,961)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,288
Changes of assumptions	$ 0	$ 1,480
Net difference between projected and actual earnings on investments	$ 3,303	$ 0
Changes in proportionate share	$ 0	$ 9,855
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,303	$ 13,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,320)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,751)
2nd Fiscal Year	3,264
3rd Fiscal Year	1,787
4th Fiscal Year	381
5th Fiscal Year	0
Thereafter	0
Total	$ (10,320)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00164535%
Employer's proportionate share at MD		0.01092825%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,025)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,140)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,964)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,248)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,316)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,564)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 863
Changes of assumptions	$ 0	$ 558
Net difference between projected and actual earnings on investments	$ 1,246	$ 0
Changes in proportionate share	$ 1,580	$ 17,216
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,826	$ 18,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,811)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,573)
2nd Fiscal Year	(56)
3rd Fiscal Year	674
4th Fiscal Year	144
5th Fiscal Year	0
Thereafter	0
Total	$ (15,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024921%
Employer's proportionate share at MD		0.00049950%
Employer's proportionate share of system NOL/(A) at prior MD	$	(913)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,018)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,868)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,147)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(240)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(482)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(722)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 57	$ 0
Changes in proportionate share	$ 0	$ 484
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57	$ 549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (492)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (556)
2nd Fiscal Year	27
3rd Fiscal Year	31
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ (492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00216792%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,317)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,041)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,655)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,696)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 171
Changes of assumptions	$ 0	$ 111
Net difference between projected and actual earnings on investments	$ 247	$ 0
Changes in proportionate share	$ 0	$ 4,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 247	$ 4,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,056)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,151)
2nd Fiscal Year	(67)
3rd Fiscal Year	134
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ (4,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00206850%
Employer's proportionate share at MD		0.00149169%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,574)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,025)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,411)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,956
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,240**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 118
Changes of assumptions	$ 0	$ 76
Net difference between projected and actual earnings on investments	$ 170	$ 0
Changes in proportionate share	$ 1,812	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,982	$ 194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,372
2nd Fiscal Year	304
3rd Fiscal Year	92
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 1,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00150264%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,069)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,458)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(722)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,256)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 0	$ 77
Net difference between projected and actual earnings on investments	$ 171	$ 0
Changes in proportionate share	$ 0	$ 2,787
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 171	$ 2,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,812)

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	$ (2,878)
2nd Fiscal Year	(46)
3rd Fiscal Year	93
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ (2,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00439462%
Employer's proportionate share at MD		0.00510084%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,092)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,072)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,921)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,449)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,418)
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)	**$**	**(4,867)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 261
Net difference between projected and actual earnings on investments	$ 582	$ 0
Changes in proportionate share	$ 0	$ 1,699
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 582	$ 2,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,747)
2nd Fiscal Year	584
3rd Fiscal Year	315
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ (1,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01197895%
Employer's proportionate share at MD		0.08072104%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,863)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(326,039)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(301,813)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(346,898)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(100,065)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(138,828)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,377
Changes of assumptions	$ 0	$ 4,124
Net difference between projected and actual earnings on investments	$ 9,206	$ 0
Changes in proportionate share	$ 3,102	$ 127,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,308	$ 137,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (125,684)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (131,279)
2nd Fiscal Year	(448)
3rd Fiscal Year	4,980
4th Fiscal Year	1,063
5th Fiscal Year	0
Thereafter	0
Total	$ (125,684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01128369%
Employer's proportionate share at MD		0.00858621%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,317)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,680)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,104)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,899)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,123)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,925
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)	**$**	**2,802**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 678
Changes of assumptions	$ 0	$ 439
Net difference between projected and actual earnings on investments	$ 979	$ 0
Changes in proportionate share	$ 5,474	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,453	$ 1,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,336

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	$ 3,053
2nd Fiscal Year	1,640
3rd Fiscal Year	530
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ 5,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00211292%
Employer's proportionate share at MD		0.00173249%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,737)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,998)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,478)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,445)
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)	$	(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)	**$**	**(942)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 706	$ 244
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 904	$ 470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 0
2nd Fiscal Year	304
3rd Fiscal Year	107
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ 434

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01133933%
Employer's proportionate share at MD		0.00708805%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,629)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,461)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,404)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 560
Changes of assumptions	$ 0	$ 362
Net difference between projected and actual earnings on investments	$ 808	$ 0
Changes in proportionate share	$ 7,884	$ 1,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,692	$ 2,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,585

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	$ 4,360
2nd Fiscal Year	1,694
3rd Fiscal Year	437
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ 6,585

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00270017%
Employer's proportionate share at MD		0.00134653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,887)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,439)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,035)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,787)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(647)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 106
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 154	$ 0
Changes in proportionate share	$ 2,511	$ 535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,665	$ 710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,955

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,439
2nd Fiscal Year	415
3rd Fiscal Year	83
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ 1,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00019357%
Employer's proportionate share at MD		0.00128709%
Employer's proportionate share of system NOL/(A) at prior MD	$	(709)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,199)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,812)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,531)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(618)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(51)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 102
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 147	$ 0
Changes in proportionate share	$ 496	$ 2,028
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 643	$ 2,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,642)
2nd Fiscal Year	(7)
3rd Fiscal Year	79
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ (1,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03309221%
Employer's proportionate share at MD		0.03886042%
Employer's proportionate share of system NOL/(A) at prior MD	$	(121,172)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(156,961)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(145,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(167,002)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,661)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,385)
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)	**$**	**(38,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,070
Changes of assumptions	$ 0	$ 1,985
Net difference between projected and actual earnings on investments	$ 4,432	$ 0
Changes in proportionate share	$ 0	$ 13,453
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,432	$ 18,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,076)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,377)
2nd Fiscal Year	4,391
3rd Fiscal Year	2,398
4th Fiscal Year	512
5th Fiscal Year	0
Thereafter	0
Total	$ (14,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00817112%
Employer's proportionate share at MD		0.00900609%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,920)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,376)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,325)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,320)
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)	**$**	**(12,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 711
Changes of assumptions	$ 0	$ 460
Net difference between projected and actual earnings on investments	$ 1,027	$ 0
Changes in proportionate share	$ 0	$ 2,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,027	$ 4,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,024)

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	$ (4,802)
2nd Fiscal Year	1,103
3rd Fiscal Year	556
4th Fiscal Year	119
5th Fiscal Year	0
Thereafter	0
Total	$ (3,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01229643%
Employer's proportionate share at MD		0.03156148%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,025)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(127,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(118,007)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(135,635)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,156)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,024)
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)	**$**	**(46,180)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,493
Changes of assumptions	$ 0	$ 1,612
Net difference between projected and actual earnings on investments	$ 3,599	$ 0
Changes in proportionate share	$ 547	$ 35,729
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,146	$ 39,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,688)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,160)
2nd Fiscal Year	1,109
3rd Fiscal Year	1,947
4th Fiscal Year	416
5th Fiscal Year	0
Thereafter	0
Total	$ (35,688)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00065833%
Employer's proportionate share at MD		0.00336770%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,411)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,592)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,473)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,617)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,131
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)	**$**	**514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266
Changes of assumptions	$ 0	$ 172
Net difference between projected and actual earnings on investments	$ 384	$ 0
Changes in proportionate share	$ 2,698	$ 5,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,082	$ 5,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,381)

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	$ (2,641)
2nd Fiscal Year	8
3rd Fiscal Year	208
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (2,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00164863%
Employer's proportionate share at MD		0.00043246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,747)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,858)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(208)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,261
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)	**$**	**1,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 34
Changes of assumptions	$ 0	$ 22
Net difference between projected and actual earnings on investments	$ 49	$ 0
Changes in proportionate share	$ 2,256	$ 261
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,305	$ 317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,988

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,690
2nd Fiscal Year	266
3rd Fiscal Year	27
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ 1,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00936715%
Employer's proportionate share at MD		0.01587179%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,299)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,108)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,344)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(68,209)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,622)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,072)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,694)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,254
Changes of assumptions	$ 0	$ 811
Net difference between projected and actual earnings on investments	$ 1,810	$ 0
Changes in proportionate share	$ 0	$ 12,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,810	$ 14,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,825)

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	$ (15,107)
2nd Fiscal Year	1,094
3rd Fiscal Year	979
4th Fiscal Year	209
5th Fiscal Year	0
Thereafter	0
Total	$ (12,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00228498%
Employer's proportionate share at MD		0.00582886%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,543)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,794)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,050)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,799)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,383)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,182)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	460
Changes of assumptions	$	0	$	298
Net difference between projected and actual earnings on investments	$	665	$	0
Changes in proportionate share	$	0	$	6,703
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	665	$	7,461
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,441)
2nd Fiscal Year	208
3rd Fiscal Year	360
4th Fiscal Year	77
5th Fiscal Year	0
Thereafter	0
Total	$ (6,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00951350%
Employer's proportionate share at MD		0.00195588%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,835)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,900)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,313)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,405)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(939)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,649
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)	**$**	**2,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 155
Changes of assumptions	$ 0	$ 100
Net difference between projected and actual earnings on investments	$ 223	$ 0
Changes in proportionate share	$ 14,016	$ 2,911
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,239	$ 3,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,073

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,383
2nd Fiscal Year	1,544
3rd Fiscal Year	121
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ 11,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01772296%
Employer's proportionate share at MD		0.01248473%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,895)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,427)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,680)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,653)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,995)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,992
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)	**$**	**2,997**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 986
Changes of assumptions	$ 0	$ 638
Net difference between projected and actual earnings on investments	$ 1,424	$ 0
Changes in proportionate share	$ 9,715	$ 544
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,139	$ 2,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,971

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,430
2nd Fiscal Year	2,606
3rd Fiscal Year	770
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ 8,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01951934%
Employer's proportionate share at MD		0.03725514%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,473)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(150,477)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(139,296)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(160,104)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,890)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,625)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,515)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,943
Changes of assumptions	$ 0	$ 1,903
Net difference between projected and actual earnings on investments	$ 4,249	$ 0
Changes in proportionate share	$ 8,134	$ 32,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,383	$ 37,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,356)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,298)
2nd Fiscal Year	2,152
3rd Fiscal Year	2,299
4th Fiscal Year	490
5th Fiscal Year	0
Thereafter	0
Total	$ (25,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119041%
Employer's proportionate share at MD		0.00934424%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,359)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,742)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,938)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,157)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,487)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,634)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 738
Changes of assumptions	$ 0	$ 477
Net difference between projected and actual earnings on investments	$ 1,066	$ 0
Changes in proportionate share	$ 0	$ 15,506
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,066	$ 16,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,655)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,270)
2nd Fiscal Year	(85)
3rd Fiscal Year	577
4th Fiscal Year	123
5th Fiscal Year	0
Thereafter	0
Total	$ (15,655)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00379754%
Employer's proportionate share at MD		0.00481562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,905)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,451)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,312)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,752)
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)	**$**	**(5,064)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 380
Changes of assumptions	$ 0	$ 246
Net difference between projected and actual earnings on investments	$ 549	$ 0
Changes in proportionate share	$ 0	$ 2,223
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 549	$ 2,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,155)
2nd Fiscal Year	494
3rd Fiscal Year	297
4th Fiscal Year	63
5th Fiscal Year	0
Thereafter	0
Total	$ (2,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058866%
Employer's proportionate share at MD		0.00432298%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,163)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,578)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,076)
▪ 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)	**$**	**(3,704)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 342
Changes of assumptions	$ 0	$ 221
Net difference between projected and actual earnings on investments	$ 493	$ 0
Changes in proportionate share	$ 1,410	$ 6,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,903	$ 7,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,586)

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	$ (5,876)
2nd Fiscal Year	(33)
3rd Fiscal Year	267
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ (5,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01077060%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,271)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,287)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,172)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,160)
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)	**$**	**(23,332)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 851
Changes of assumptions	$ 0	$ 550
Net difference between projected and actual earnings on investments	$ 1,228	$ 0
Changes in proportionate share	$ 0	$ 19,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,228	$ 21,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,148)

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	$ (20,626)
2nd Fiscal Year	(328)
3rd Fiscal Year	665
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ (20,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01465435%
Employer's proportionate share at MD		0.02043109%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,659)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,523)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,391)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,803)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,811)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(8,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,614
Changes of assumptions	$ 0	$ 1,044
Net difference between projected and actual earnings on investments	$ 2,330	$ 0
Changes in proportionate share	$ 3,477	$ 10,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,807	$ 13,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,941)
2nd Fiscal Year	1,847
3rd Fiscal Year	1,261
4th Fiscal Year	269
5th Fiscal Year	0
Thereafter	0
Total	$ (7,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05536736%
Employer's proportionate share at MD		0.04550995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(202,736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(183,819)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(170,160)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(195,579)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,854)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,490
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,595
Changes of assumptions	$ 0	$ 2,325
Net difference between projected and actual earnings on investments	$ 5,190	$ 0
Changes in proportionate share	$ 19,723	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,913	$ 5,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,993

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,642
2nd Fiscal Year	7,943
3rd Fiscal Year	2,808
4th Fiscal Year	599
5th Fiscal Year	0
Thereafter	0
Total	$ 18,993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00480327%
Employer's proportionate share at MD		0.00139031%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,588)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,198)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,975)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(668)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,393
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)	**$**	**3,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 110
Changes of assumptions	$ 0	$ 71
Net difference between projected and actual earnings on investments	$ 159	$ 0
Changes in proportionate share	$ 6,330	$ 437
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,489	$ 618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,871

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,999
2nd Fiscal Year	768
3rd Fiscal Year	86
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ 5,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00662115%
Employer's proportionate share at MD		0.00338355%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,244)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,666)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,541)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,625)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,426
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,801**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	267
Changes of assumptions	$	0	$	173
Net difference between projected and actual earnings on investments	$	386	$	0
Changes in proportionate share	$	6,066	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	6,452	$	440
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,012

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	$	4,745
2nd Fiscal Year		1,013
3rd Fiscal Year		209
4th Fiscal Year		45
5th Fiscal Year		0
Thereafter		0
Total	$	6,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00480795%
Employer's proportionate share at MD		0.00320175%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,605)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,932)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,971)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,760)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	719
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(818)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 253
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 365	$ 0
Changes in proportionate share	$ 2,979	$ 592
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,344	$ 1,009
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	$ 1,383
2nd Fiscal Year	713
3rd Fiscal Year	198
4th Fiscal Year	42
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00014915%
Employer's proportionate share at MD		0.00336953%
Employer's proportionate share of system NOL/(A) at prior MD	$	(546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,599)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,481)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,618)
▪ 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)	**$**	**(4,819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 266
Changes of assumptions	$ 0	$ 172
Net difference between projected and actual earnings on investments	$ 384	$ 0
Changes in proportionate share	$ 743	$ 5,972
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,127	$ 6,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,283)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,458)
2nd Fiscal Year	(77)
3rd Fiscal Year	208
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ (5,283)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00960467%
Employer's proportionate share at MD		0.01373685%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,169)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,484)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,034)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,597)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,371)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(17,968)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,085
Changes of assumptions	$ 0	$ 702
Net difference between projected and actual earnings on investments	$ 1,567	$ 0
Changes in proportionate share	$ 0	$ 9,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,567	$ 10,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,346)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,574)
2nd Fiscal Year	1,199
3rd Fiscal Year	848
4th Fiscal Year	181
5th Fiscal Year	0
Thereafter	0
Total	$ (9,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00384523%
Employer's proportionate share at MD		0.00396861%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,080)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,030)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,055)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,906)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	225
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,681)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 314
Changes of assumptions	$ 0	$ 203
Net difference between projected and actual earnings on investments	$ 453	$ 0
Changes in proportionate share	$ 0	$ 371
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 453	$ 888
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	$ (1,259)
2nd Fiscal Year	527
3rd Fiscal Year	245
4th Fiscal Year	52
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04972996%
Employer's proportionate share at MD		0.04373303%
Employer's proportionate share of system NOL/(A) at prior MD	$	(182,094)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,641)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,516)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,943)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,001)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	25,646
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,645**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,455
Changes of assumptions	$ 0	$ 2,234
Net difference between projected and actual earnings on investments	$ 4,987	$ 0
Changes in proportionate share	$ 11,796	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,783	$ 5,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,094

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	$ 772
2nd Fiscal Year	7,048
3rd Fiscal Year	2,698
4th Fiscal Year	576
5th Fiscal Year	0
Thereafter	0
Total	$ 11,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00476072%
Employer's proportionate share at MD		0.00333955%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,432)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,489)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,352)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,604)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,068)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 264
Changes of assumptions	$ 0	$ 171
Net difference between projected and actual earnings on investments	$ 381	$ 0
Changes in proportionate share	$ 2,636	$ 755
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,017	$ 1,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,827

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 876
2nd Fiscal Year	701
3rd Fiscal Year	206
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ 1,827

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47306489%
Employer's proportionate share at MD		0.60824561%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,732,202)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,456,756)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,274,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,613,933)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(292,083)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(241,748)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(533,831)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 48,050
Changes of assumptions	$ 0	$ 31,075
Net difference between projected and actual earnings on investments	$ 69,367	$ 0
Changes in proportionate share	$ 15,419	$ 250,709
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 84,786	$ 329,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (245,048)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (351,758)
2nd Fiscal Year	61,173
3rd Fiscal Year	37,528
4th Fiscal Year	8,008
5th Fiscal Year	0
Thereafter	0
Total	$ (245,048)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02233921%
Employer's proportionate share at MD		0.02142989%
Employer's proportionate share of system NOL/(A) at prior MD	$	(81,799)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,557)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,126)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(92,095)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,291)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,002)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,293)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,693
Changes of assumptions	$ 0	$ 1,095
Net difference between projected and actual earnings on investments	$ 2,444	$ 0
Changes in proportionate share	$ 1,687	$ 719
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,131	$ 3,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 624

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,092)
2nd Fiscal Year	3,112
3rd Fiscal Year	1,322
4th Fiscal Year	282
5th Fiscal Year	0
Thereafter	0
Total	$ 624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03295615%
Employer's proportionate share at MD		0.08904688%
Employer's proportionate share of system NOL/(A) at prior MD	$	(120,674)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(359,668)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(332,943)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(382,679)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42,761)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(78,357)
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)	**$**	**(121,118)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,034
Changes of assumptions	$ 0	$ 4,549
Net difference between projected and actual earnings on investments	$ 10,155	$ 0
Changes in proportionate share	$ 4,093	$ 104,026
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,248	$ 115,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (101,361)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (110,865)
2nd Fiscal Year	2,836
3rd Fiscal Year	5,494
4th Fiscal Year	1,172
5th Fiscal Year	0
Thereafter	0
Total	$ (101,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00041842%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,690)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,798)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(201)
▪ 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)	**$**	**(235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 33
Changes of assumptions	$ 0	$ 21
Net difference between projected and actual earnings on investments	$ 48	$ 0
Changes in proportionate share	$ 0	$ 776
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 48	$ 830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (782)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (801)
2nd Fiscal Year	(13)
3rd Fiscal Year	26
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (782)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00390602%
Employer's proportionate share at MD		0.00658240%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,303)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,587)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,288)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,766)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,927)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 520
Changes of assumptions	$ 0	$ 336
Net difference between projected and actual earnings on investments	$ 751	$ 0
Changes in proportionate share	$ 0	$ 5,414
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 751	$ 6,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,519)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,469)
2nd Fiscal Year	457
3rd Fiscal Year	406
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ (5,519)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00429503%
Employer's proportionate share at MD		0.00683102%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,727)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,591)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,356)
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)	$	(4,175)
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)	**$**	**(7,455)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 540
Changes of assumptions	$ 0	$ 349
Net difference between projected and actual earnings on investments	$ 779	$ 0
Changes in proportionate share	$ 0	$ 4,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 779	$ 5,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,009)

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	$ (6,036)
2nd Fiscal Year	516
3rd Fiscal Year	421
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (5,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209655%
Employer's proportionate share at MD		0.00425849%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,200)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,301)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,045)
▪ 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)	**$**	**(4,901)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 336
Changes of assumptions	$ 0	$ 218
Net difference between projected and actual earnings on investments	$ 486	$ 0
Changes in proportionate share	$ 30	$ 4,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 516	$ 4,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,047)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,590)
2nd Fiscal Year	224
3rd Fiscal Year	263
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ (4,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167013%
Employer's proportionate share at MD		0.00040904%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,115)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,652)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,529)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,758)
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)	$	1,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,091**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32
Changes of assumptions	$ 0	$ 21
Net difference between projected and actual earnings on investments	$ 47	$ 0
Changes in proportionate share	$ 2,339	$ 281
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,386	$ 334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,751
2nd Fiscal Year	269
3rd Fiscal Year	25
4th Fiscal Year	5
5th Fiscal Year	0
Thereafter	0
Total	$ 2,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00016224%
Employer's proportionate share at MD		0.00181217%
Employer's proportionate share of system NOL/(A) at prior MD	$	(594)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,320)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,776)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,788)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(870)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,151)
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)	**$**	**(2,021)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 143
Changes of assumptions	$ 0	$ 93
Net difference between projected and actual earnings on investments	$ 207	$ 0
Changes in proportionate share	$ 825	$ 3,060
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,032	$ 3,296
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	$ (2,371)
2nd Fiscal Year	(29)
3rd Fiscal Year	112
4th Fiscal Year	24
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00157809%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,374)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,782)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(758)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,912)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,670)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	125
Changes of assumptions	$	0	$	81
Net difference between projected and actual earnings on investments	$	180	$	0
Changes in proportionate share	$	360	$	2,927
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	540	$	3,133
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,593)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,661)
2nd Fiscal Year	(49)
3rd Fiscal Year	97
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (2,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00478270%
Employer's proportionate share at MD		0.00309555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,513)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,503)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,574)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,303)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,486)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,540
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**54**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 245
Changes of assumptions	$ 0	$ 158
Net difference between projected and actual earnings on investments	$ 353	$ 0
Changes in proportionate share	$ 3,129	$ 422
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,482	$ 825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,714
2nd Fiscal Year	711
3rd Fiscal Year	191
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 2,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209141%
Employer's proportionate share at MD		0.00052538%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,658)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,122)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,964)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,258)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(252)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,612
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 42
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 60	$ 0
Changes in proportionate share	$ 3,875	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,935	$ 69
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,866

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,491
2nd Fiscal Year	337
3rd Fiscal Year	32
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 3,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01044021%
Employer's proportionate share at MD		0.00721220%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,228)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,131)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,966)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,994)
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)	$	3,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**342**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 570
Changes of assumptions	$ 0	$ 368
Net difference between projected and actual earnings on investments	$ 823	$ 0
Changes in proportionate share	$ 5,987	$ 1,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,810	$ 1,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,811

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,731
2nd Fiscal Year	1,540
3rd Fiscal Year	445
4th Fiscal Year	95
5th Fiscal Year	0
Thereafter	0
Total	$ 4,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00863308%
Employer's proportionate share at MD		0.00909665%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,742)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,012)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,368)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,073)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,441)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 719
Changes of assumptions	$ 0	$ 465
Net difference between projected and actual earnings on investments	$ 1,037	$ 0
Changes in proportionate share	$ 0	$ 1,665
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,037	$ 2,849
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	$ (3,669)
2nd Fiscal Year	1,177
3rd Fiscal Year	561
4th Fiscal Year	120
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00193104%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,800)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,299)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(927)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,049)
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)	**$**	**(3,976)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 153
Changes of assumptions	$ 0	$ 99
Net difference between projected and actual earnings on investments	$ 220	$ 0
Changes in proportionate share	$ 100	$ 3,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 320	$ 3,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,513)

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	$ (3,598)
2nd Fiscal Year	(58)
3rd Fiscal Year	119
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ (3,513)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00010801%
Employer's proportionate share at MD		0.00472232%
Employer's proportionate share of system NOL/(A) at prior MD	$	(395)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,074)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,657)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,294)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,268)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,707)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	373
Changes of assumptions	$	0	$	241
Net difference between projected and actual earnings on investments	$	539	$	0
Changes in proportionate share	$	1,510	$	8,558
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	2,049	$	9,172
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,351)
2nd Fiscal Year	(126)
3rd Fiscal Year	291
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (7,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2611: Burnt River Irrigation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00035129%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,313)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,510)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(169)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(592)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(761)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	28
Changes of assumptions	$	0	$	18
Net difference between projected and actual earnings on investments	$	40	$	0
Changes in proportionate share	$	0	$	652
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	40	$	698
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(658)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(672)
2nd Fiscal Year		(12)
3rd Fiscal Year		22
4th Fiscal Year		5
5th Fiscal Year		0
Thereafter		0
Total	$	(658)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03392354%
Employer's proportionate share at MD		0.05027626%
Employer's proportionate share of system NOL/(A) at prior MD	$	(124,216)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(203,070)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(187,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(216,062)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,143)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,159)
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)	**$**	**(47,302)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,972
Changes of assumptions	$ 0	$ 2,569
Net difference between projected and actual earnings on investments	$ 5,734	$ 0
Changes in proportionate share	$ 4,073	$ 30,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,807	$ 36,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,062)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,009)
2nd Fiscal Year	4,183
3rd Fiscal Year	3,102
4th Fiscal Year	662
5th Fiscal Year	0
Thereafter	0
Total	$ (27,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00010193%
Employer's proportionate share at MD		0.00103282%
Employer's proportionate share of system NOL/(A) at prior MD	$	(373)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,439)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(496)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,923)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 82
Changes of assumptions	$ 0	$ 53
Net difference between projected and actual earnings on investments	$ 118	$ 0
Changes in proportionate share	$ 94	$ 1,727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 212	$ 1,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,650)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,712)
2nd Fiscal Year	(14)
3rd Fiscal Year	64
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (1,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24927961%
Employer's proportionate share at MD		0.29876914%
Employer's proportionate share of system NOL/(A) at prior MD	$	(912,777)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,206,754)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,117,087)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,283,959)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(143,471)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(78,173)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(221,644)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,602
Changes of assumptions	$ 0	$ 15,264
Net difference between projected and actual earnings on investments	$ 34,073	$ 0
Changes in proportionate share	$ 2,521	$ 91,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36,594	$ 130,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (149,323)
2nd Fiscal Year	32,899
3rd Fiscal Year	18,434
4th Fiscal Year	3,934
5th Fiscal Year	0
Thereafter	0
Total	$ (94,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066067%
Employer's proportionate share at MD		0.00006059%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(245)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(260)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5
Changes of assumptions	$ 0	$ 3
Net difference between projected and actual earnings on investments	$ 7	$ 0
Changes in proportionate share	$ 1,113	$ 267
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,120	$ 275
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	$ 730
2nd Fiscal Year	110
3rd Fiscal Year	4
4th Fiscal Year	1
5th Fiscal Year	0
Thereafter	0
Total	$ 845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00206476%
Employer's proportionate share at MD		0.00397828%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,560)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,069)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,875)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,097)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,910)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,990)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,900)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	314
Changes of assumptions	$	0	$	203
Net difference between projected and actual earnings on investments	$	454	$	0
Changes in proportionate share	$	0	$	3,892
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	454	$	4,409
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,955)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,481)
2nd Fiscal Year	227
3rd Fiscal Year	245
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ (3,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00097477%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,937)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,189)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(468)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,643)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 77
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 111	$ 0
Changes in proportionate share	$ 0	$ 1,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 111	$ 1,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,824)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,866)
2nd Fiscal Year	(30)
3rd Fiscal Year	60
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ (1,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00086420%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,491)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,714)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(415)
▪ 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)	**$**	**(1,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 68
Changes of assumptions	$ 0	$ 44
Net difference between projected and actual earnings on investments	$ 99	$ 0
Changes in proportionate share	$ 0	$ 1,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 99	$ 1,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,655)
2nd Fiscal Year	(26)
3rd Fiscal Year	53
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ (1,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00447411%
Employer's proportionate share at MD		0.01055477%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(42,632)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(39,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(45,359)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,068)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,752)
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)	**$**	**(7,820)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 834
Changes of assumptions	$ 0	$ 539
Net difference between projected and actual earnings on investments	$ 1,204	$ 0
Changes in proportionate share	$ 2,988	$ 11,277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,192	$ 12,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,458)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,681)
2nd Fiscal Year	432
3rd Fiscal Year	651
4th Fiscal Year	139
5th Fiscal Year	0
Thereafter	0
Total	$ (8,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07563059%
Employer's proportionate share at MD		0.07284325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(276,933)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(294,220)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(272,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(313,044)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(34,980)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,541
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)	**$**	**(31,439)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,754
Changes of assumptions	$ 0	$ 3,722
Net difference between projected and actual earnings on investments	$ 8,307	$ 0
Changes in proportionate share	$ 7,627	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,934	$ 9,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,458

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,520)
2nd Fiscal Year	10,525
3rd Fiscal Year	4,494
4th Fiscal Year	959
5th Fiscal Year	0
Thereafter	0
Total	$ 6,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00465786%
Employer's proportionate share at MD		0.00443852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,055)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,928)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,075)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,131)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,809)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	351
Changes of assumptions	$	0	$	227
Net difference between projected and actual earnings on investments	$	506	$	0
Changes in proportionate share	$	406	$	625
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	912	$	1,203
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,271)
2nd Fiscal Year	649
3rd Fiscal Year	274
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ (291)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00452975%
Employer's proportionate share at MD		0.00785989%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,747)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,388)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,778)
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)	$	(10,681)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,455)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 621
Changes of assumptions	$ 0	$ 402
Net difference between projected and actual earnings on investments	$ 896	$ 0
Changes in proportionate share	$ 0	$ 7,508
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 896	$ 8,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,635)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,747)
2nd Fiscal Year	524
3rd Fiscal Year	485
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ (7,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00186464%
Employer's proportionate share at MD		0.00111110%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,828)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,488)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,154)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,775)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**492**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88
Changes of assumptions	$ 0	$ 57
Net difference between projected and actual earnings on investments	$ 127	$ 0
Changes in proportionate share	$ 1,398	$ 103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,525	$ 248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,277

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 913
2nd Fiscal Year	281
3rd Fiscal Year	69
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ 1,277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00303401%
Employer's proportionate share at MD		0.00543884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,110)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,968)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,373)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,612)
▪ 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)	**$**	**(5,639)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	430
Changes of assumptions	$	0	$	278
Net difference between projected and actual earnings on investments	$	620	$	0
Changes in proportionate share	$	848	$	4,460
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,468	$	5,168
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,700)

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	$ (4,452)
2nd Fiscal Year	346
3rd Fiscal Year	336
4th Fiscal Year	72
5th Fiscal Year	0
Thereafter	0
Total	$ (3,700)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00681899%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,542)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,496)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,305)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,275)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,082)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,357)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 539
Changes of assumptions	$ 0	$ 348
Net difference between projected and actual earnings on investments	$ 778	$ 0
Changes in proportionate share	$ 586	$ 12,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,364	$ 13,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,170)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,472)
2nd Fiscal Year	(209)
3rd Fiscal Year	421
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (12,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00363436%
Employer's proportionate share at MD		0.00289575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,696)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,444)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,391)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,592
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 229
Changes of assumptions	$ 0	$ 148
Net difference between projected and actual earnings on investments	$ 330	$ 0
Changes in proportionate share	$ 1,579	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,909	$ 377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,532

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 792
2nd Fiscal Year	524
3rd Fiscal Year	179
4th Fiscal Year	38
5th Fiscal Year	0
Thereafter	0
Total	$ 1,532

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00568603%
Employer's proportionate share at MD		0.00221600%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,820)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,523)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,064)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,640
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**3,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 175
Changes of assumptions	$ 0	$ 113
Net difference between projected and actual earnings on investments	$ 253	$ 0
Changes in proportionate share	$ 6,436	$ 412
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,689	$ 700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,931
2nd Fiscal Year	892
3rd Fiscal Year	137
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ 5,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00098936%
Employer's proportionate share at MD		0.00050151%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,623)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,026)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,875)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(241)
▪ 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)	**$**	**(751)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40
Changes of assumptions	$ 0	$ 26
Net difference between projected and actual earnings on investments	$ 57	$ 0
Changes in proportionate share	$ 905	$ 399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 962	$ 465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 308
2nd Fiscal Year	152
3rd Fiscal Year	31
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123156%
Employer's proportionate share at MD		0.00134495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,510)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,432)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,029)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,780)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(646)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,149)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	106
Changes of assumptions	$	0	$	69
Net difference between projected and actual earnings on investments	$	153	$	0
Changes in proportionate share	$	0	$	321
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	153	$	496
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(343)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (610)
2nd Fiscal Year	167
3rd Fiscal Year	83
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00253746%
Employer's proportionate share at MD		0.00186960%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,291)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,551)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,035)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(898)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 148
Changes of assumptions	$ 0	$ 96
Net difference between projected and actual earnings on investments	$ 213	$ 0
Changes in proportionate share	$ 1,238	$ 157
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,451	$ 401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,050

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 541
2nd Fiscal Year	370
3rd Fiscal Year	115
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ 1,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104079%
Employer's proportionate share at MD		0.00224852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,811)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,663)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,080)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,579)
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)	**$**	**(2,659)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	178
Changes of assumptions	$	0	$	115
Net difference between projected and actual earnings on investments	$	256	$	0
Changes in proportionate share	$	189	$	2,240
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	445	$	2,533
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,088)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,362)
2nd Fiscal Year	106
3rd Fiscal Year	139
4th Fiscal Year	30
5th Fiscal Year	0
Thereafter	0
Total	$ (2,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00458211%
Employer's proportionate share at MD		0.00145850%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,778)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,891)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,268)
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)	$	2,433
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)	**$**	**1,733**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 115
Changes of assumptions	$ 0	$ 75
Net difference between projected and actual earnings on investments	$ 166	$ 0
Changes in proportionate share	$ 5,793	$ 245
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,959	$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,524

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,688
2nd Fiscal Year	727
3rd Fiscal Year	90
4th Fiscal Year	19
5th Fiscal Year	0
Thereafter	0
Total	$ 5,524

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057089%
Employer's proportionate share at MD		0.00244525%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,090)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,877)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,508)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,174)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,879)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,053)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 193
Changes of assumptions	$ 0	$ 125
Net difference between projected and actual earnings on investments	$ 279	$ 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)	$ 279	$ 4,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,730)

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	$ (3,935)
2nd Fiscal Year	22
3rd Fiscal Year	151
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ (3,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00221718%
Employer's proportionate share at MD		0.00565128%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,119)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,826)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,286)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,714)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,415)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 446
Changes of assumptions	$ 0	$ 289
Net difference between projected and actual earnings on investments	$ 644	$ 0
Changes in proportionate share	$ 2,651	$ 6,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,295	$ 7,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,810)

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	$ (4,433)
2nd Fiscal Year	200
3rd Fiscal Year	349
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ (3,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00226674%
Employer's proportionate share at MD		0.00022774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,300)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(920)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(852)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(979)
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)	$	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)	**$**	**875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 3,781	$ 830
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,807	$ 860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,556
2nd Fiscal Year	374
3rd Fiscal Year	14
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ 2,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00004307%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(174)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(185)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(32)
o Differences 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)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	3
Changes of assumptions	$	0	$	2
Net difference between projected and actual earnings on investments	$	5	$	0
Changes in proportionate share	$	0	$	80
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	5	$	85
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(80)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(82)
2nd Fiscal Year		(2)
3rd Fiscal Year		3
4th Fiscal Year		1
5th Fiscal Year		0
Thereafter		0
Total	$	(80)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00474124%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,150)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(20,375)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,153)
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)	**$**	**(8,430)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	375
Changes of assumptions	$	0	$	242
Net difference between projected and actual earnings on investments	$	541	$	0
Changes in proportionate share	$	567	$	8,793
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,108	$	9,410
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,302)

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	$ (8,513)
2nd Fiscal Year	(144)
3rd Fiscal Year	293
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ (8,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06567431%
Employer's proportionate share at MD		0.12481710%
Employer's proportionate share of system NOL/(A) at prior MD	$	(240,477)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(504,147)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(466,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(536,401)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,938)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(115,871)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(175,809)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,860
Changes of assumptions	$ 0	$ 6,377
Net difference between projected and actual earnings on investments	$ 14,235	$ 0
Changes in proportionate share	$ 0	$ 114,907
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,235	$ 131,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (116,909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (133,513)
2nd Fiscal Year	7,259
3rd Fiscal Year	7,701
4th Fiscal Year	1,643
5th Fiscal Year	0
Thereafter	0
Total	$ (116,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00918854%
Employer's proportionate share at MD		0.00501302%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,645)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,248)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,744)
▪ 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)	$	(2,407)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,384
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 396
Changes of assumptions	$ 0	$ 256
Net difference between projected and actual earnings on investments	$ 572	$ 0
Changes in proportionate share	$ 7,743	$ 753
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,315	$ 1,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,910

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	$ 5,139
2nd Fiscal Year	1,395
3rd Fiscal Year	309
4th Fiscal Year	66
5th Fiscal Year	0
Thereafter	0
Total	$ 6,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.68596859%
Employer's proportionate share at MD		0.49665720%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,511,783)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,006,041)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,856,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,134,382)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(238,497)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	247,824
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)	**$**	**9,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,235
Changes of assumptions	$ 0	$ 25,374
Net difference between projected and actual earnings on investments	$ 56,641	$ 0
Changes in proportionate share	$ 351,101	$ 10,107
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 407,742	$ 74,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 333,026

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 195,364
2nd Fiscal Year	100,480
3rd Fiscal Year	30,643
4th Fiscal Year	6,539
5th Fiscal Year	0
Thereafter	0
Total	$ 333,026

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00658256%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,588)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,289)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,201)
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)	**$**	**(12,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 520
Changes of assumptions	$ 0	$ 336
Net difference between projected and actual earnings on investments	$ 751	$ 0
Changes in proportionate share	$ 913	$ 12,208
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,664	$ 13,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,400)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,692)
2nd Fiscal Year	(201)
3rd Fiscal Year	406
4th Fiscal Year	87
5th Fiscal Year	0
Thereafter	0
Total	$ (11,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00030719%
Employer's proportionate share at MD		0.00376155%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,125)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,193)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,064)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,165)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,806)
▪ 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)	**$**	**(2,381)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 297
Changes of assumptions	$ 0	$ 192
Net difference between projected and actual earnings on investments	$ 429	$ 0
Changes in proportionate share	$ 1,612	$ 6,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,041	$ 6,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,855)

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	$ (5,073)
2nd Fiscal Year	(64)
3rd Fiscal Year	232
4th Fiscal Year	50
5th Fiscal Year	0
Thereafter	0
Total	$ (4,855)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00989035%
Employer's proportionate share at MD		0.00855701%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,215)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,994)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,774)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,109)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,444
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(665)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 676
Changes of assumptions	$ 0	$ 437
Net difference between projected and actual earnings on investments	$ 976	$ 0
Changes in proportionate share	$ 2,778	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,754	$ 1,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,641

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	$ 594
2nd Fiscal Year	1,406
3rd Fiscal Year	528
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ 2,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01782302%
Employer's proportionate share at MD		0.01076781%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,262)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,492)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,260)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,275)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,171)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	974
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,197)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 851
Changes of assumptions	$ 0	$ 550
Net difference between projected and actual earnings on investments	$ 1,228	$ 0
Changes in proportionate share	$ 13,085	$ 3,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,313	$ 4,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,331

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	$ 5,849
2nd Fiscal Year	2,676
3rd Fiscal Year	664
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ 9,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01832845%
Employer's proportionate share at MD		0.01572912%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,113)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,531)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,596)

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)	$	(2,974)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,527)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,243
Changes of assumptions	$ 0	$ 804
Net difference between projected and actual earnings on investments	$ 1,794	$ 0
Changes in proportionate share	$ 4,821	$ 2,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,615	$ 4,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,460

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,327)
2nd Fiscal Year	2,610
3rd Fiscal Year	970
4th Fiscal Year	207
5th Fiscal Year	0
Thereafter	0
Total	$ 2,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00093232%
Employer's proportionate share at MD		0.00058637%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,414)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,368)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,520)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(282)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	425
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46
Changes of assumptions	$ 0	$ 30
Net difference between projected and actual earnings on investments	$ 67	$ 0
Changes in proportionate share	$ 642	$ 59
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 709	$ 135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 391
2nd Fiscal Year	139
3rd Fiscal Year	36
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117171%
Employer's proportionate share at MD		0.00570564%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,290)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,046)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,333)
▪ 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)	$	(2,740)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,857)
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)	**$**	**(9,597)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	451
Changes of assumptions	$	0	$	292
Net difference between projected and actual earnings on investments	$	651	$	0
Changes in proportionate share	$	223	$	8,409
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	874	$	9,152
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,278)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,727)
2nd Fiscal Year	23
3rd Fiscal Year	352
4th Fiscal Year	75
5th Fiscal Year	0
Thereafter	0
Total	$ (8,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01756633%
Employer's proportionate share at MD		0.01852507%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,824)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(79,611)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,896)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,203
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,463
Changes of assumptions	$ 0	$ 946
Net difference between projected and actual earnings on investments	$ 2,113	$ 0
Changes in proportionate share	$ 4,020	$ 1,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,133	$ 4,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,946

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	$ (1,838)
2nd Fiscal Year	2,396
3rd Fiscal Year	1,143
4th Fiscal Year	244
5th Fiscal Year	0
Thereafter	0
Total	$ 1,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00356142%
Employer's proportionate share at MD		0.01070560%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,041)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,241)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,007)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,141)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,976)
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)	**$**	**(13,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 846
Changes of assumptions	$ 0	$ 547
Net difference between projected and actual earnings on investments	$ 1,221	$ 0
Changes in proportionate share	$ 2,143	$ 13,250
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,364	$ 14,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,279)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,353)
2nd Fiscal Year	273
3rd Fiscal Year	661
4th Fiscal Year	141
5th Fiscal Year	0
Thereafter	0
Total	$ (11,279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02765212%
Employer's proportionate share at MD		0.03825818%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101,253)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(154,528)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(143,046)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(164,414)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,372)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,643)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,015)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,022
Changes of assumptions	$ 0	$ 1,955
Net difference between projected and actual earnings on investments	$ 4,363	$ 0
Changes in proportionate share	$ 2,965	$ 19,670
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,328	$ 24,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,319)

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	$ (23,676)
2nd Fiscal Year	3,493
3rd Fiscal Year	2,360
4th Fiscal Year	504
5th Fiscal Year	0
Thereafter	0
Total	$ (17,319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00391023%
Employer's proportionate share at MD		0.00310426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,318)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,538)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,341)
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)	$	(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)	**$**	**(1,952)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 245
Changes of assumptions	$ 0	$ 159
Net difference between projected and actual earnings on investments	$ 354	$ 0
Changes in proportionate share	$ 1,494	$ 539
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,848	$ 943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 905

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 109
2nd Fiscal Year	564
3rd Fiscal Year	192
4th Fiscal Year	41
5th Fiscal Year	0
Thereafter	0
Total	$ 905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00269316%
Employer's proportionate share at MD		0.00152669%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,861)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,166)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,708)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,561)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(733)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 121
Changes of assumptions	$ 0	$ 78
Net difference between projected and actual earnings on investments	$ 174	$ 0
Changes in proportionate share	$ 2,163	$ 228
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,337	$ 427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,910

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,389
2nd Fiscal Year	407
3rd Fiscal Year	94
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 1,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00131572%
Employer's proportionate share at MD		0.00568216%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,818)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,245)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,419)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,729)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,806)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,535)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	449
Changes of assumptions	$	0	$	290
Net difference between projected and actual earnings on investments	$	648	$	0
Changes in proportionate share	$	750	$	8,098
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,398	$	8,837
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,912)
2nd Fiscal Year	47
3rd Fiscal Year	351
4th Fiscal Year	75
5th Fiscal Year	0
Thereafter	0
Total	$ (7,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00230929%
Employer's proportionate share at MD		0.00163214%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,456)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,592)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,014)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(784)
▪ 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)	**$**	**(507)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 129
Changes of assumptions	$ 0	$ 83
Net difference between projected and actual earnings on investments	$ 186	$ 0
Changes in proportionate share	$ 1,256	$ 298
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,442	$ 510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 932

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 469
2nd Fiscal Year	340
3rd Fiscal Year	101
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ 932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01067632%
Employer's proportionate share at MD		0.01176620%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,093)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,525)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,993)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,565)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,650)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,033
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)	**$**	**(3,617)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 930
Changes of assumptions	$ 0	$ 601
Net difference between projected and actual earnings on investments	$ 1,342	$ 0
Changes in proportionate share	$ 1,083	$ 2,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,425	$ 3,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,449)
2nd Fiscal Year	1,441
3rd Fiscal Year	726
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ (1,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00670504%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,082)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,070)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,815)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,220)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,750)
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)	**$**	**(8,970)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 530
Changes of assumptions	$ 0	$ 343
Net difference between projected and actual earnings on investments	$ 765	$ 0
Changes in proportionate share	$ 1,944	$ 12,436
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,709	$ 13,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,600)

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	$ (10,896)
2nd Fiscal Year	(205)
3rd Fiscal Year	414
4th Fiscal Year	88
5th Fiscal Year	0
Thereafter	0
Total	$ (10,600)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00414635%
Employer's proportionate share at MD		0.00357579%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,183)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,443)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,367)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,717)
▪ 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)	**$**	**(2,129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 282
Changes of assumptions	$ 0	$ 183
Net difference between projected and actual earnings on investments	$ 408	$ 0
Changes in proportionate share	$ 1,058	$ 462
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,466	$ 927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 539

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (319)
2nd Fiscal Year	590
3rd Fiscal Year	221
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ 539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05129209%
Employer's proportionate share at MD		0.05714464%
Employer's proportionate share of system NOL/(A) at prior MD	$	(187,814)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(230,812)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(213,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(245,579)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,441)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,715)
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)	**$**	**(43,156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,514
Changes of assumptions	$ 0	$ 2,920
Net difference between projected and actual earnings on investments	$ 6,517	$ 0
Changes in proportionate share	$ 0	$ 12,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,517	$ 20,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,487)

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	$ (24,667)
2nd Fiscal Year	6,903
3rd Fiscal Year	3,526
4th Fiscal Year	752
5th Fiscal Year	0
Thereafter	0
Total	$ (13,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00458045%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,501)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,126)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,684)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,200)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,964)
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)	**$**	**(9,164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 362
Changes of assumptions	$ 0	$ 234
Net difference between projected and actual earnings on investments	$ 522	$ 0
Changes in proportionate share	$ 367	$ 8,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 889	$ 9,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,202)

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	$ (8,405)
2nd Fiscal Year	(140)
3rd Fiscal Year	283
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ (8,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04653978%
Employer's proportionate share at MD		0.06364741%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,413)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(257,077)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(237,975)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(273,524)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,564)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,966)
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)	**$**	**(55,530)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,028
Changes of assumptions	$ 0	$ 3,252
Net difference between projected and actual earnings on investments	$ 7,259	$ 0
Changes in proportionate share	$ 2,336	$ 31,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,595	$ 40,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (30,413)

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	$ (41,080)
2nd Fiscal Year	5,902
3rd Fiscal Year	3,927
4th Fiscal Year	838
5th Fiscal Year	0
Thereafter	0
Total	$ (30,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00886218%
Employer's proportionate share at MD		0.00371668%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,450)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,012)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,972)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,785)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,580
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 294
Changes of assumptions	$ 0	$ 190
Net difference between projected and actual earnings on investments	$ 424	$ 0
Changes in proportionate share	$ 9,543	$ 57
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,967	$ 541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,767
2nd Fiscal Year	1,381
3rd Fiscal Year	229
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ 9,426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00067048%
Employer's proportionate share at MD		0.00124086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,455)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,012)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,333)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(596)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,252)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 98
Changes of assumptions	$ 0	$ 63
Net difference between projected and actual earnings on investments	$ 142	$ 0
Changes in proportionate share	$ 0	$ 1,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 142	$ 1,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,170)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,339)
2nd Fiscal Year	75
3rd Fiscal Year	77
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ (1,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00161543%
Employer's proportionate share at MD		0.00277335%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,915)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,202)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,918)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,332)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,429)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,761)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 219
Changes of assumptions	$ 0	$ 142
Net difference between projected and actual earnings on investments	$ 316	$ 0
Changes in proportionate share	$ 0	$ 2,308
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 316	$ 2,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,353)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,747)
2nd Fiscal Year	187
3rd Fiscal Year	171
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ (2,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00034740%
Employer's proportionate share at MD		0.00168812%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,272)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,818)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,312)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,255)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(811)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,397)
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)	**$**	**(3,208)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 133
Changes of assumptions	$ 0	$ 86
Net difference between projected and actual earnings on investments	$ 193	$ 0
Changes in proportionate share	$ 0	$ 2,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 193	$ 2,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,557)

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	$ (2,691)
2nd Fiscal Year	6
3rd Fiscal Year	104
4th Fiscal Year	22
5th Fiscal Year	0
Thereafter	0
Total	$ (2,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01483062%
Employer's proportionate share at MD		0.00917015%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,305)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,039)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,409)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,404)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,362
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 724
Changes of assumptions	$ 0	$ 469
Net difference between projected and actual earnings on investments	$ 1,046	$ 0
Changes in proportionate share	$ 10,498	$ 335
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,544	$ 1,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,016

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	$ 7,109
2nd Fiscal Year	2,220
3rd Fiscal Year	566
4th Fiscal Year	121
5th Fiscal Year	0
Thereafter	0
Total	$ 10,016

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148217%
Employer's proportionate share at MD		0.00160367%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,427)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,477)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,892)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(770)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,269)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 127
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 183	$ 0
Changes in proportionate share	$ 0	$ 382
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 183	$ 591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (408)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (729)
2nd Fiscal Year	201
3rd Fiscal Year	99
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	1,147
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,147**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	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)	$	553	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	553

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02916609%
Employer's proportionate share at MD		0.03085284%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,796)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,358)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,590)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,816)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,273)
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)	**$**	**(18,089)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,437
Changes of assumptions	$ 0	$ 1,576
Net difference between projected and actual earnings on investments	$ 3,519	$ 0
Changes in proportionate share	$ 0	$ 3,496
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,519	$ 7,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,990)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,276)
2nd Fiscal Year	3,975
3rd Fiscal Year	1,904
4th Fiscal Year	406
5th Fiscal Year	0
Thereafter	0
Total	$ (3,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00072116%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,913)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,099)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(346)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,012)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 82	$ 0
Changes in proportionate share	$ 16	$ 1,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 98	$ 1,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,333)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,365)
2nd Fiscal Year	(21)
3rd Fiscal Year	44
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ (1,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00127533%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,768)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,481)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(612)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,150)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,762)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 101
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 145	$ 0
Changes in proportionate share	$ 0	$ 2,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 145	$ 2,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,386)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,442)
2nd Fiscal Year	(39)
3rd Fiscal Year	79
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ (2,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00575850%
Employer's proportionate share at MD		0.00689204%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,086)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,838)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,769)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,619)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,583
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(727)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 544
Changes of assumptions	$ 0	$ 352
Net difference between projected and actual earnings on investments	$ 786	$ 0
Changes in proportionate share	$ 2,217	$ 2,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,003	$ 2,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,272)
2nd Fiscal Year	759
3rd Fiscal Year	425
4th Fiscal Year	91
5th Fiscal Year	0
Thereafter	0
Total	$ 4

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00400421%
Employer's proportionate share at MD		0.00760551%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,662)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,719)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,437)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,685)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,652)
▪ 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)	**$**	**(6,648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 601
Changes of assumptions	$ 0	$ 389
Net difference between projected and actual earnings on investments	$ 867	$ 0
Changes in proportionate share	$ 1,709	$ 6,679
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,576	$ 7,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,104)
2nd Fiscal Year	443
3rd Fiscal Year	469
4th Fiscal Year	100
5th Fiscal Year	0
Thereafter	0
Total	$ (5,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00171081%
Employer's proportionate share at MD		0.00129168%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,264)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,217)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,551)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(620)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	407
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 102
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 147	$ 0
Changes in proportionate share	$ 777	$ 109
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 924	$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 647

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 302
2nd Fiscal Year	248
3rd Fiscal Year	80
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08956162%
Employer's proportionate share at MD		0.06138859%
Employer's proportionate share of system NOL/(A) at prior MD	$	(327,944)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(229,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(263,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,479)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	21,425
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,054)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,850
Changes of assumptions	$ 0	$ 3,136
Net difference between projected and actual earnings on investments	$ 7,001	$ 0
Changes in proportionate share	$ 52,251	$ 10,146
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 59,252	$ 18,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,120

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,299
2nd Fiscal Year	13,225
3rd Fiscal Year	3,788
4th Fiscal Year	808
5th Fiscal Year	0
Thereafter	0
Total	$ 41,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000982%
Employer's proportionate share at MD		0.00159960%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,461)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(768)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,683)
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)	**$**	**(3,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 126
Changes of assumptions	$ 0	$ 82
Net difference between projected and actual earnings on investments	$ 182	$ 0
Changes in proportionate share	$ 1	$ 2,949
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 183	$ 3,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,045)
2nd Fiscal Year	(48)
3rd Fiscal Year	99
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (2,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00351841%
Employer's proportionate share at MD		0.00302381%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,883)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,213)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,995)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,452)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(1,145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 239
Changes of assumptions	$ 0	$ 154
Net difference between projected and actual earnings on investments	$ 345	$ 0
Changes in proportionate share	$ 917	$ 326
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,262	$ 719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 543

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized 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	500
3rd Fiscal Year	187
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ 543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00146538%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,919)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,297)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(704)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,470)
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)	**$**	**(3,174)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	116
Changes of assumptions	$	0	$	75
Net difference between projected and actual earnings on investments	$	167	$	0
Changes in proportionate share	$	0	$	2,718
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	167	$	2,909
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,806)
2nd Fiscal Year	(46)
3rd Fiscal Year	90
4th Fiscal Year	19
5th Fiscal Year	0
Thereafter	0
Total	$ (2,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00465272%
Employer's proportionate share at MD		0.00702397%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,370)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,262)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,185)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,373)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,129)
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)	**$**	**(9,502)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	555
Changes of assumptions	$	0	$	359
Net difference between projected and actual earnings on investments	$	801	$	0
Changes in proportionate share	$	0	$	5,082
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	801	$	5,996
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,290)
2nd Fiscal Year	570
3rd Fiscal Year	433
4th Fiscal Year	92
5th Fiscal Year	0
Thereafter	0
Total	$ (5,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00020666%
Employer's proportionate share at MD		0.00495178%
Employer's proportionate share of system NOL/(A) at prior MD	$	(757)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,001)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,280)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,378)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,160)
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)	**$**	**(6,538)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	391
Changes of assumptions	$	0	$	253
Net difference between projected and actual earnings on investments	$	565	$	0
Changes in proportionate share	$	1,124	$	8,800
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,689	$	9,444
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,010)
2nd Fiscal Year	(116)
3rd Fiscal Year	306
4th Fiscal Year	65
5th Fiscal Year	0
Thereafter	0
Total	$ (7,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00292040%
Employer's proportionate share at MD		0.00265246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,694)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,714)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,399)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,274)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,408)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,682)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	210
Changes of assumptions	$	0	$	136
Net difference between projected and actual earnings on investments	$	302	$	0
Changes in proportionate share	$	497	$	181
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	799	$	527
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ (336)
2nd Fiscal Year	411
3rd Fiscal Year	164
4th Fiscal Year	35
5th Fiscal Year	0
Thereafter	0
Total	$ 272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357732%
Employer's proportionate share at MD		0.00750094%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,099)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,297)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,046)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,235)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,602)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,133)
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)	**$**	**(8,735)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 593
Changes of assumptions	$ 0	$ 383
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 320	$ 7,277
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,175	$ 8,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,078)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,012)
2nd Fiscal Year	373
3rd Fiscal Year	463
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ (7,078)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00331595%
Employer's proportionate share at MD		0.00375933%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,142)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,184)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,056)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,156)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,805)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(958)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,763)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 297
Changes of assumptions	$ 0	$ 192
Net difference between projected and actual earnings on investments	$ 429	$ 0
Changes in proportionate share	$ 460	$ 823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 889	$ 1,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (423)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,149)
2nd Fiscal Year	444
3rd Fiscal Year	232
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ (423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02317194%
Employer's proportionate share at MD		0.03400821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,362)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,155)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(146,150)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,331)
▪ 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)	**$**	**(25,787)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,687
Changes of assumptions	$ 0	$ 1,737
Net difference between projected and actual earnings on investments	$ 3,878	$ 0
Changes in proportionate share	$ 35	$ 20,098
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,913	$ 24,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,609)

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	$ (26,021)
2nd Fiscal Year	2,867
3rd Fiscal Year	2,098
4th Fiscal Year	448
5th Fiscal Year	0
Thereafter	0
Total	$ (20,609)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00747399%
Employer's proportionate share at MD		0.01563774%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,367)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,162)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,203)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,509)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,821)
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)	**$**	**(22,330)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,235
Changes of assumptions	$ 0	$ 799
Net difference between projected and actual earnings on investments	$ 1,783	$ 0
Changes in proportionate share	$ 0	$ 15,945
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,783	$ 17,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,196)

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	$ (18,148)
2nd Fiscal Year	782
3rd Fiscal Year	965
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ (16,196)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00010520%
Employer's proportionate share at MD		0.00073949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(385)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,987)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,765)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,178)
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)	$	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)	**$**	**528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 58
Changes of assumptions	$ 0	$ 38
Net difference between projected and actual earnings on investments	$ 84	$ 0
Changes in proportionate share	$ 707	$ 1,177
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 791	$ 1,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (482)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (532)
2nd Fiscal Year	(5)
3rd Fiscal Year	46
4th Fiscal Year	10
5th Fiscal Year	0
Thereafter	0
Total	$ (482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00537089%
Employer's proportionate share at MD		0.00511892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,666)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,676)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,999)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,458)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	88
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,370)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 404
Changes of assumptions	$ 0	$ 262
Net difference between projected and actual earnings on investments	$ 584	$ 0
Changes in proportionate share	$ 468	$ 31
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,052	$ 697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (778)
2nd Fiscal Year	750
3rd Fiscal Year	316
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02273102%
Employer's proportionate share at MD		0.01992255%
Employer's proportionate share of system NOL/(A) at prior MD	$	(83,233)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,617)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,567)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,765)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,332)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,574
Changes of assumptions	$ 0	$ 1,018
Net difference between projected and actual earnings on investments	$ 2,272	$ 0
Changes in proportionate share	$ 5,209	$ 2,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,481	$ 5,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,477

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,238)
2nd Fiscal Year	3,224
3rd Fiscal Year	1,229
4th Fiscal Year	262
5th Fiscal Year	0
Thereafter	0
Total	$ 2,477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00112000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,524)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,813)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(538)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,889)
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)	**$**	**(2,427)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	88
Changes of assumptions	$	0	$	57
Net difference between projected and actual earnings on investments	$	128	$	0
Changes in proportionate share	$	0	$	2,077
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	128	$	2,222
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,094)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,145)
2nd Fiscal Year	(33)
3rd Fiscal Year	69
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ (2,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00098290%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,970)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,224)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(472)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,860
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**5,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 78
Changes of assumptions	$ 0	$ 50
Net difference between projected and actual earnings on investments	$ 112	$ 0
Changes in proportionate share	$ 872	$ 1,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 984	$ 1,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (967)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,010)
2nd Fiscal Year	(30)
3rd Fiscal Year	61
4th Fiscal Year	13
5th Fiscal Year	0
Thereafter	0
Total	$ (967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097440%
Employer's proportionate share at MD		0.00112627%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,549)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,840)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(541)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,323)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 89
Changes of assumptions	$ 0	$ 58
Net difference between projected and actual earnings on investments	$ 128	$ 0
Changes in proportionate share	$ 0	$ 557
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 128	$ 704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (576)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (789)
2nd Fiscal Year	129
3rd Fiscal Year	69
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ (576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	1,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,067**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20575607%
Employer's proportionate share at MD		0.29407438%
Employer's proportionate share of system NOL/(A) at prior MD	$	(753,408)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,187,791)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,099,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,263,783)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(141,216)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(147,027)
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)	**$**	**(288,243)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,231
Changes of assumptions	$ 0	$ 15,024
Net difference between projected and actual earnings on investments	$ 33,537	$ 0
Changes in proportionate share	$ 0	$ 167,866
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 33,537	$ 206,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (172,584)

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	$ (220,305)
2nd Fiscal Year	25,706
3rd Fiscal Year	18,144
4th Fiscal Year	3,872
5th Fiscal Year	0
Thereafter	0
Total	$ (172,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02155604%
Employer's proportionate share at MD		0.01952682%
Employer's proportionate share of system NOL/(A) at prior MD	$	(78,931)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,870)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(83,916)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,377)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,198)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,575)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,543
Changes of assumptions	$ 0	$ 998
Net difference between projected and actual earnings on investments	$ 2,227	$ 0
Changes in proportionate share	$ 3,763	$ 1,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,990	$ 3,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,174

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	$ (2,325)
2nd Fiscal Year	3,038
3rd Fiscal Year	1,205
4th Fiscal Year	257
5th Fiscal Year	0
Thereafter	0
Total	$ 2,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00858024%
Employer's proportionate share at MD		0.00206423%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,418)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,338)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,718)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,871)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(991)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,224
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)	**$**	**7,233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 163
Changes of assumptions	$ 0	$ 105
Net difference between projected and actual earnings on investments	$ 235	$ 0
Changes in proportionate share	$ 12,090	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,325	$ 268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,057

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,518
2nd Fiscal Year	1,384
3rd Fiscal Year	127
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ 12,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2751: Lane Regional Air Protection Agency

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00936837%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,840)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,261)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,499)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,795)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 740
Changes of assumptions	$ 0	$ 479
Net difference between projected and actual earnings on investments	$ 1,068	$ 0
Changes in proportionate share	$ 0	$ 17,375
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,068	$ 18,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,526)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,940)
2nd Fiscal Year	(287)
3rd Fiscal Year	578
4th Fiscal Year	123
5th Fiscal Year	0
Thereafter	0
Total	$ (17,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00203419%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,216)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,742)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(977)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,935)
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)	**$**	**(2,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 161
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 232	$ 0
Changes in proportionate share	$ 302	$ 3,773
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 534	$ 4,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,504)

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	$ (3,594)
2nd Fiscal Year	(62)
3rd Fiscal Year	126
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (3,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02058725%
Employer's proportionate share at MD		0.01277929%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,617)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,919)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,137)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,837
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,700**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,010
Changes of assumptions	$ 0	$ 653
Net difference between projected and actual earnings on investments	$ 1,457	$ 0
Changes in proportionate share	$ 14,481	$ 1,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,938	$ 3,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,660

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,623
2nd Fiscal Year	3,081
3rd Fiscal Year	788
4th Fiscal Year	168
5th Fiscal Year	0
Thereafter	0
Total	$ 12,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00935265%
Employer's proportionate share at MD		0.00584409%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,246)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,605)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,851)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,115)
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)	$	6,470
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)	**$**	**3,664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 462
Changes of assumptions	$ 0	$ 299
Net difference between projected and actual earnings on investments	$ 666	$ 0
Changes in proportionate share	$ 6,791	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,457	$ 761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,696

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	$ 4,861
2nd Fiscal Year	1,399
3rd Fiscal Year	361
4th Fiscal Year	77
5th Fiscal Year	0
Thereafter	0
Total	$ 6,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00203145%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,205)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,730)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(976)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,425)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,401)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 160
Changes of assumptions	$ 0	$ 104
Net difference between projected and actual earnings on investments	$ 232	$ 0
Changes in proportionate share	$ 0	$ 3,767
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 232	$ 4,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,799)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,890)
2nd Fiscal Year	(62)
3rd Fiscal Year	125
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (3,799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00177113%
Employer's proportionate share at MD		0.00079880%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,485)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,226)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,433)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(384)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,047
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)	**$**	**1,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 63
Changes of assumptions	$ 0	$ 41
Net difference between projected and actual earnings on investments	$ 91	$ 0
Changes in proportionate share	$ 1,986	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,077	$ 104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,973

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	$ 1,639
2nd Fiscal Year	274
3rd Fiscal Year	49
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ 1,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03023774%
Employer's proportionate share at MD		0.02366440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(110,720)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(95,583)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(88,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(101,698)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,364)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,220
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)	**$**	**(144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,869
Changes of assumptions	$ 0	$ 1,209
Net difference between projected and actual earnings on investments	$ 2,699	$ 0
Changes in proportionate share	$ 12,191	$ 304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,890	$ 3,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,508

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,360
2nd Fiscal Year	4,376
3rd Fiscal Year	1,460
4th Fiscal Year	312
5th Fiscal Year	0
Thereafter	0
Total	$ 11,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00152986%
Employer's proportionate share at MD		0.00402587%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,602)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,261)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,053)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,301)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,933)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,067)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,000)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 318
Changes of assumptions	$ 0	$ 206
Net difference between projected and actual earnings on investments	$ 459	$ 0
Changes in proportionate share	$ 675	$ 4,629
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,134	$ 5,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,019)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,456)
2nd Fiscal Year	136
3rd Fiscal Year	248
4th Fiscal Year	53
5th Fiscal Year	0
Thereafter	0
Total	$ (4,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	3,740
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)	**$**	**3,740**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	198	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	198	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	198

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066815%
Employer's proportionate share at MD		0.00258853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,447)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,455)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,678)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,124)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,243)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	395
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 204
Changes of assumptions	$ 0	$ 132
Net difference between projected and actual earnings on investments	$ 295	$ 0
Changes in proportionate share	$ 1,047	$ 3,562
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,342	$ 3,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,784)
2nd Fiscal Year	33
3rd Fiscal Year	160
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ (2,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00054394%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,197)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,338)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(261)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(483)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43
Changes of assumptions	$ 0	$ 28
Net difference between projected and actual earnings on investments	$ 62	$ 0
Changes in proportionate share	$ 335	$ 1,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 397	$ 1,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (708)
2nd Fiscal Year	(16)
3rd Fiscal Year	34
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ (683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00208218%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,410)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,785)
▪ 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)	$	(1,000)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,519)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 164
Changes of assumptions	$ 0	$ 106
Net difference between projected and actual earnings on investments	$ 237	$ 0
Changes in proportionate share	$ 920	$ 3,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,157	$ 4,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,975)

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	$ (3,067)
2nd Fiscal Year	(65)
3rd Fiscal Year	128
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (2,975)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00051757%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,091)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,224)
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)	$	(872)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,121)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	41
Changes of assumptions	$	0	$	26
Net difference between projected and actual earnings on investments	$	59	$	0
Changes in proportionate share	$	0	$	960
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	59	$	1,027
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(990)
2nd Fiscal Year		(17)
3rd Fiscal Year		32
4th Fiscal Year		7
5th Fiscal Year		0
Thereafter		0
Total	$	(968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02888929%
Employer's proportionate share at MD		0.02590503%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,783)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(104,633)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(96,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(111,327)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,440)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,612)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,046
Changes of assumptions	$ 0	$ 1,323
Net difference between projected and actual earnings on investments	$ 2,954	$ 0
Changes in proportionate share	$ 5,535	$ 1,576
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,489	$ 4,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,544

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,476)
2nd Fiscal Year	4,080
3rd Fiscal Year	1,598
4th Fiscal Year	341
5th Fiscal Year	0
Thereafter	0
Total	$ 3,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00016224%
Employer's proportionate share at MD		0.00211862%
Employer's proportionate share of system NOL/(A) at prior MD	$	(594)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,557)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,921)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,105)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,017)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,484)
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)	**$**	**(4,501)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 167
Changes of assumptions	$ 0	$ 108
Net difference between projected and actual earnings on investments	$ 242	$ 0
Changes in proportionate share	$ 0	$ 3,677
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 242	$ 3,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,710)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,833)
2nd Fiscal Year	(37)
3rd Fiscal Year	131
4th Fiscal Year	28
5th Fiscal Year	0
Thereafter	0
Total	$ (3,710)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00061821%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,497)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,311)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,657)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,042)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,339)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 49
Changes of assumptions	$ 0	$ 32
Net difference between projected and actual earnings on investments	$ 71	$ 0
Changes in proportionate share	$ 0	$ 1,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 71	$ 1,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,184)
2nd Fiscal Year	(20)
3rd Fiscal Year	38
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ (1,157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05050985%
Employer's proportionate share at MD		0.05152819%
Employer's proportionate share of system NOL/(A) at prior MD	$	(184,950)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(208,127)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(192,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(221,442)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,744)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,382)
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)	**$**	**(33,126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,071
Changes of assumptions	$ 0	$ 2,633
Net difference between projected and actual earnings on investments	$ 5,876	$ 0
Changes in proportionate share	$ 0	$ 5,475
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,876	$ 12,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,101)
2nd Fiscal Year	6,941
3rd Fiscal Year	3,179
4th Fiscal Year	678
5th Fiscal Year	0
Thereafter	0
Total	$ (6,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00208206%
Employer's proportionate share at MD		0.00059181%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,624)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,390)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,543)

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)	$	1,852
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)	**$**	**1,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 47
Changes of assumptions	$ 0	$ 30
Net difference between projected and actual earnings on investments	$ 67	$ 0
Changes in proportionate share	$ 2,764	$ 228
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,831	$ 305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,526

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,149
2nd Fiscal Year	334
3rd Fiscal Year	37
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 2,526

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00174167%
Employer's proportionate share at MD		0.00058000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,377)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,343)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,493)
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)	$	2,553
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)	**$**	**2,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46
Changes of assumptions	$ 0	$ 30
Net difference between projected and actual earnings on investments	$ 66	$ 0
Changes in proportionate share	$ 2,486	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,552	$ 76
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,476

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	$ 2,158
2nd Fiscal Year	275
3rd Fiscal Year	36
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ 2,476

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00577512%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(23,326)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,819)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,773)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,564)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,337)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 456
Changes of assumptions	$ 0	$ 295
Net difference between projected and actual earnings on investments	$ 659	$ 0
Changes in proportionate share	$ 1,048	$ 10,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,707	$ 11,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,011)
2nd Fiscal Year	(177)
3rd Fiscal Year	356
4th Fiscal Year	76
5th Fiscal Year	0
Thereafter	0
Total	$ (9,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00308264%
Employer's proportionate share at MD		0.00129489%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,288)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,230)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,565)
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)	$	3,500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 102
Changes of assumptions	$ 0	$ 66
Net difference between projected and actual earnings on investments	$ 148	$ 0
Changes in proportionate share	$ 3,450	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,598	$ 168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,430

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,852
2nd Fiscal Year	481
3rd Fiscal Year	80
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 3,430

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00391584%
Employer's proportionate share at MD		0.00168594%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,338)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,810)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,245)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(810)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,850**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	133
Changes of assumptions	$	0	$	86
Net difference between projected and actual earnings on investments	$	192	$	0
Changes in proportionate share	$	4,135	$	282
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	4,327	$	501
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	$ 3,092
2nd Fiscal Year	608
3rd Fiscal Year	104
4th Fiscal Year	22
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025669%
Employer's proportionate share at MD		0.00217668%
Employer's proportionate share of system NOL/(A) at prior MD	$	(940)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,792)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,354)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,045)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,863)
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)	**$**	**(2,908)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	172
Changes of assumptions	$	0	$	111
Net difference between projected and actual earnings on investments	$	248	$	0
Changes in proportionate share	$	558	$	3,561
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	806	$	3,844
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,177)
2nd Fiscal Year	(24)
3rd Fiscal Year	134
4th Fiscal Year	29
5th Fiscal Year	0
Thereafter	0
Total	$ (3,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00179360%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,245)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,708)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(861)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,908)
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)	**$**	**(3,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 142
Changes of assumptions	$ 0	$ 92
Net difference between projected and actual earnings on investments	$ 205	$ 0
Changes in proportionate share	$ 55	$ 3,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 260	$ 3,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,301)

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	$ (3,380)
2nd Fiscal Year	(55)
3rd Fiscal Year	111
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ (3,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01217159%
Employer's proportionate share at MD		0.01174001%
Employer's proportionate share of system NOL/(A) at prior MD	$	(44,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(47,419)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,895)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(50,453)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,638)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	132
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,506)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 927
Changes of assumptions	$ 0	$ 600
Net difference between projected and actual earnings on investments	$ 1,339	$ 0
Changes in proportionate share	$ 800	$ 235
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,139	$ 1,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 377

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,196)
2nd Fiscal Year	1,694
3rd Fiscal Year	724
4th Fiscal Year	155
5th Fiscal Year	0
Thereafter	0
Total	$ 377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00397943%
Employer's proportionate share at MD		0.00489220%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,571)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(19,760)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(18,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,024)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,349)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,870)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,219)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	386
Changes of assumptions	$	0	$	250
Net difference between projected and actual earnings on investments	$	558	$	0
Changes in proportionate share	$	0	$	2,114
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	558	$	2,750
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,192)

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	$ (3,081)
2nd Fiscal Year	522
3rd Fiscal Year	302
4th Fiscal Year	64
5th Fiscal Year	0
Thereafter	0
Total	$ (2,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00437966%
Employer's proportionate share at MD		0.00393297%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,037)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,886)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,705)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,902)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,889)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(323)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,212)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 311
Changes of assumptions	$ 0	$ 201
Net difference between projected and actual earnings on investments	$ 449	$ 0
Changes in proportionate share	$ 829	$ 383
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,278	$ 895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 383

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (530)
2nd Fiscal Year	619
3rd Fiscal Year	243
4th Fiscal Year	52
5th Fiscal Year	0
Thereafter	0
Total	$ 383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00352636%
Employer's proportionate share at MD		0.00231960%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,912)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,369)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,968)
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)	$	343
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(771)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 183
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 265	$ 0
Changes in proportionate share	$ 2,238	$ 791
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,503	$ 1,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,410

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 713
2nd Fiscal Year	523
3rd Fiscal Year	143
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ 1,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00964301%
Employer's proportionate share at MD		0.01459580%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(58,954)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,573)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(62,725)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,009)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,756)
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)	**$**	**(19,765)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,153
Changes of assumptions	$ 0	$ 746
Net difference between projected and actual earnings on investments	$ 1,665	$ 0
Changes in proportionate share	$ 0	$ 10,312
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,665	$ 12,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,546)

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	$ (12,819)
2nd Fiscal Year	1,180
3rd Fiscal Year	901
4th Fiscal Year	192
5th Fiscal Year	0
Thereafter	0
Total	$ (10,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00334494%
Employer's proportionate share at MD		0.00260990%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,248)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,542)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,758)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,216)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,253)
▪ 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)	**$**	**(731)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 206
Changes of assumptions	$ 0	$ 133
Net difference between projected and actual earnings on investments	$ 298	$ 0
Changes in proportionate share	$ 1,363	$ 269
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,661	$ 608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,053

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 372
2nd Fiscal Year	484
3rd Fiscal Year	161
4th Fiscal Year	34
5th Fiscal Year	0
Thereafter	0
Total	$ 1,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079579%
Employer's proportionate share at MD		0.00200555%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,101)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,619)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(963)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,334)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,297)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 158
Changes of assumptions	$ 0	$ 102
Net difference between projected and actual earnings on investments	$ 229	$ 0
Changes in proportionate share	$ 0	$ 2,335
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 229	$ 2,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,366)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,590)
2nd Fiscal Year	73
3rd Fiscal Year	124
4th Fiscal Year	26
5th Fiscal Year	0
Thereafter	0
Total	$ (2,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00093842%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,790)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,509)
▪ 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)	$	(451)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,399)
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)	**$**	**(1,850)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	74
Changes of assumptions	$	0	$	48
Net difference between projected and actual earnings on investments	$	107	$	0
Changes in proportionate share	$	87	$	1,741
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	194	$	1,863
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,669)

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	$ (1,710)
2nd Fiscal Year	(29)
3rd Fiscal Year	58
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ (1,669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119509%
Employer's proportionate share at MD		0.00106726%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,311)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,587)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(513)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(228)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84
Changes of assumptions	$ 0	$ 55
Net difference between projected and actual earnings on investments	$ 122	$ 0
Changes in proportionate share	$ 237	$ 111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 359	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 109

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (140)
2nd Fiscal Year	169
3rd Fiscal Year	66
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ 109

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00023565%
Employer's proportionate share at MD		0.00186144%
Employer's proportionate share of system NOL/(A) at prior MD	$	(863)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,519)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,960)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,000)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(894)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(265)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 147
Changes of assumptions	$ 0	$ 95
Net difference between projected and actual earnings on investments	$ 212	$ 0
Changes in proportionate share	$ 995	$ 3,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,207	$ 3,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,050)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,172)
2nd Fiscal Year	(17)
3rd Fiscal Year	115
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ (2,050)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00175411%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,085)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,538)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(842)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,923)
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)	**$**	**(3,765)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	139
Changes of assumptions	$	0	$	90
Net difference between projected and actual earnings on investments	$	200	$	0
Changes in proportionate share	$	0	$	3,253
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	200	$	3,482
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,282)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,359)
2nd Fiscal Year	(54)
3rd Fiscal Year	108
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ (3,282)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00621157%
Employer's proportionate share at MD		0.00224084%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,745)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,051)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(9,630)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,666)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,742)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 177
Changes of assumptions	$ 0	$ 114
Net difference between projected and actual earnings on investments	$ 256	$ 0
Changes in proportionate share	$ 7,364	$ 2,508
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,620	$ 2,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,821

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,673
2nd Fiscal Year	979
3rd Fiscal Year	138
4th Fiscal Year	30
5th Fiscal Year	0
Thereafter	0
Total	$ 4,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00335850%
Employer's proportionate share at MD		0.00652443%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,298)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,353)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,395)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,039)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,133)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,743)
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)	**$**	**(8,876)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	515
Changes of assumptions	$	0	$	333
Net difference between projected and actual earnings on investments	$	744	$	0
Changes in proportionate share	$	93	$	5,872
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	837	$	6,720
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,883)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,739)
2nd Fiscal Year	367
3rd Fiscal Year	403
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ (5,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00023012%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(929)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(989)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(388)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(499)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18
Changes of assumptions	$ 0	$ 12
Net difference between projected and actual earnings on investments	$ 26	$ 0
Changes in proportionate share	$ 0	$ 427
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26	$ 457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (431)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (441)
2nd Fiscal Year	(7)
3rd Fiscal Year	14
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ (431)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00065865%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,660)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,831)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(316)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,110)
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)	**$**	**(1,426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52
Changes of assumptions	$ 0	$ 34
Net difference between projected and actual earnings on investments	$ 75	$ 0
Changes in proportionate share	$ 0	$ 1,222
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 75	$ 1,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,233)

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	$ (1,261)
2nd Fiscal Year	(21)
3rd Fiscal Year	41
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ (1,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01110555%
Employer's proportionate share at MD		0.04119483%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,665)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(166,389)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(154,026)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(177,035)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,782)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(52,591)
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)	**$**	**(72,373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,254
Changes of assumptions	$ 0	$ 2,105
Net difference between projected and actual earnings on investments	$ 4,698	$ 0
Changes in proportionate share	$ 0	$ 56,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,698	$ 62,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,356)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (61,054)
2nd Fiscal Year	614
3rd Fiscal Year	2,542
4th Fiscal Year	542
5th Fiscal Year	0
Thereafter	0
Total	$ (57,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	2,672
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)	**$**	**2,672**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,287
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 1,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00174401%
Employer's proportionate share at MD		0.00242495%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,386)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,795)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,067)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,421)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(2,734)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	192
Changes of assumptions	$	0	$	124
Net difference between projected and actual earnings on investments	$	277	$	0
Changes in proportionate share	$	0	$	1,353
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	277	$	1,669
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,392)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,793)
2nd Fiscal Year	220
3rd Fiscal Year	150
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ (1,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00152968%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,179)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,574)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(735)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,004)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,739)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 121
Changes of assumptions	$ 0	$ 78
Net difference between projected and actual earnings on investments	$ 174	$ 0
Changes in proportionate share	$ 759	$ 2,837
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 933	$ 3,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,103)

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	$ (2,170)
2nd Fiscal Year	(47)
3rd Fiscal Year	94
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ (2,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00136762%
Employer's proportionate share at MD		0.00182517%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,008)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,372)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,844)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(876)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,721)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	144
Changes of assumptions	$	0	$	93
Net difference between projected and actual earnings on investments	$	208	$	0
Changes in proportionate share	$	0	$	880
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	208	$	1,117
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(909)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,220)
2nd Fiscal Year	174
3rd Fiscal Year	113
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ (909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007715%
Employer's proportionate share at MD		0.00202358%
Employer's proportionate share of system NOL/(A) at prior MD	$	(282)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,173)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,696)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(972)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,675)
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)	**$**	**(3,647)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	160
Changes of assumptions	$	0	$	103
Net difference between projected and actual earnings on investments	$	231	$	0
Changes in proportionate share	$	217	$	3,610
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	448	$	3,873
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,425)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,527)
2nd Fiscal Year	(50)
3rd Fiscal Year	125
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (3,425)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00442011%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,995)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,123)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,444)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,567)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 349
Changes of assumptions	$ 0	$ 226
Net difference between projected and actual earnings on investments	$ 504	$ 0
Changes in proportionate share	$ 0	$ 8,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 504	$ 8,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,464)
2nd Fiscal Year	(136)
3rd Fiscal Year	273
4th Fiscal Year	58
5th Fiscal Year	0
Thereafter	0
Total	$ (8,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00312145%
Employer's proportionate share at MD		0.00131191%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,299)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,638)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(630)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,976
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)	**$**	**1,346**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	104
Changes of assumptions	$	0	$	67
Net difference between projected and actual earnings on investments	$	150	$	0
Changes in proportionate share	$	3,356	$	284
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	3,506	$	455
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	2,467
2nd Fiscal Year		486
3rd Fiscal Year		81
4th Fiscal Year		17
5th Fiscal Year		0
Thereafter		0
Total	$	3,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00323366%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,841)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,267
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)	**$**	**3,267**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	5,998	$	261
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	5,998	$	261
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,737

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	$	5,191
2nd Fiscal Year		546
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	5,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00088510%
Employer's proportionate share at MD		0.00088653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,241)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,581)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,810)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(426)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,401)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	70
Changes of assumptions	$	0	$	45
Net difference between projected and actual earnings on investments	$	101	$	0
Changes in proportionate share	$	0	$	255
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	101	$	370
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (457)
2nd Fiscal Year	121
3rd Fiscal Year	55
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ (269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024641%
Employer's proportionate share at MD		0.00118030%
Employer's proportionate share of system NOL/(A) at prior MD	$	(902)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,767)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,413)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,072)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(567)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,632)
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)	**$**	**(2,199)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	93
Changes of assumptions	$	0	$	60
Net difference between projected and actual earnings on investments	$	135	$	0
Changes in proportionate share	$	0	$	1,767
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	135	$	1,920
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,785)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,880)
2nd Fiscal Year	6
3rd Fiscal Year	73
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ (1,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00201239%
Employer's proportionate share at MD		0.02838309%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,369)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,642)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(106,123)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,976)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,630)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,441)
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)	**$**	**(18,071)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,242
Changes of assumptions	$ 0	$ 1,450
Net difference between projected and actual earnings on investments	$ 3,237	$ 0
Changes in proportionate share	$ 9,029	$ 48,908
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,266	$ 52,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,334)

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	$ (41,930)
2nd Fiscal Year	(529)
3rd Fiscal Year	1,751
4th Fiscal Year	374
5th Fiscal Year	0
Thereafter	0
Total	$ (40,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00593010%
Employer's proportionate share at MD		0.00435362%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,585)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,710)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,091)
▪ 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)	**$**	**(463)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 344
Changes of assumptions	$ 0	$ 222
Net difference between projected and actual earnings on investments	$ 497	$ 0
Changes in proportionate share	$ 2,924	$ 98
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,421	$ 664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,757

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	$ 1,563
2nd Fiscal Year	867
3rd Fiscal Year	269
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 2,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04259869%
Employer's proportionate share at MD		0.04448808%
Employer's proportionate share of system NOL/(A) at prior MD	$	(155,982)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(179,691)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(166,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(191,187)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,363)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,646)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,514
Changes of assumptions	$ 0	$ 2,273
Net difference between projected and actual earnings on investments	$ 5,074	$ 0
Changes in proportionate share	$ 0	$ 6,330
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,074	$ 12,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,043)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,198)
2nd Fiscal Year	5,823
3rd Fiscal Year	2,745
4th Fiscal Year	586
5th Fiscal Year	0
Thereafter	0
Total	$ (7,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00237871%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,608)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,222)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,142)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,010)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 188
Changes of assumptions	$ 0	$ 122
Net difference between projected and actual earnings on investments	$ 271	$ 0
Changes in proportionate share	$ 0	$ 4,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 271	$ 4,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,451)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,555)
2nd Fiscal Year	(74)
3rd Fiscal Year	147
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ (4,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00115760%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,676)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,328)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,975)
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)	$	(1,172)
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)	**$**	**(1,728)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 91
Changes of assumptions	$ 0	$ 59
Net difference between projected and actual earnings on investments	$ 132	$ 0
Changes in proportionate share	$ 227	$ 2,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 359	$ 2,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,938)

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	$ (1,990)
2nd Fiscal Year	(35)
3rd Fiscal Year	71
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ (1,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00673891%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,219)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,960)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,236)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,362)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,598)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 532
Changes of assumptions	$ 0	$ 344
Net difference between projected and actual earnings on investments	$ 769	$ 0
Changes in proportionate share	$ 0	$ 12,498
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 769	$ 13,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,605)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,905)
2nd Fiscal Year	(206)
3rd Fiscal Year	416
4th Fiscal Year	89
5th Fiscal Year	0
Thereafter	0
Total	$ (12,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00120397%
Employer's proportionate share at MD		0.00083851%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,409)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,387)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,603)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(403)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	742
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 66
Changes of assumptions	$ 0	$ 43
Net difference between projected and actual earnings on investments	$ 96	$ 0
Changes in proportionate share	$ 1,032	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,128	$ 109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,019

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 778
2nd Fiscal Year	178
3rd Fiscal Year	52
4th Fiscal Year	11
5th Fiscal Year	0
Thereafter	0
Total	$ 1,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00270542%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,927)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,627)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,299)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,561)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,860)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 214
Changes of assumptions	$ 0	$ 138
Net difference between projected and actual earnings on investments	$ 309	$ 0
Changes in proportionate share	$ 0	$ 5,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 309	$ 5,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,060)

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	$ (5,180)
2nd Fiscal Year	(83)
3rd Fiscal Year	167
4th Fiscal Year	36
5th Fiscal Year	0
Thereafter	0
Total	$ (5,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00818889%
Employer's proportionate share at MD		0.01138612%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,985)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,990)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,572)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,932)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,468)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,900)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	899
Changes of assumptions	$	0	$	582
Net difference between projected and actual earnings on investments	$	1,299	$	0
Changes in proportionate share	$	497	$	5,930
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,796	$	7,411
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,615)

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	$ (7,500)
2nd Fiscal Year	1,032
3rd Fiscal Year	703
4th Fiscal Year	150
5th Fiscal Year	0
Thereafter	0
Total	$ (5,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00032475%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,312)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,396)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(156)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	480
o Differences 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	$ 26
Changes of assumptions	$ 0	$ 17
Net difference between projected and actual earnings on investments	$ 37	$ 0
Changes in proportionate share	$ 491	$ 602
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 528	$ 645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (117)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (130)
2nd Fiscal Year	(10)
3rd Fiscal Year	20
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ (117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00438808%
Employer's proportionate share at MD		0.00126651%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,068)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,116)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,735)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,443)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(608)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,048
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)	**$**	**3,440**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 100
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 144	$ 0
Changes in proportionate share	$ 5,789	$ 411
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,933	$ 576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,357

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	$ 4,562
2nd Fiscal Year	701
3rd Fiscal Year	78
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 5,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00304570%
Employer's proportionate share at MD		0.00345886%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,152)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,971)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,933)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,864)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,661)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,633)
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)	**$**	**(3,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 273
Changes of assumptions	$ 0	$ 177
Net difference between projected and actual earnings on investments	$ 394	$ 0
Changes in proportionate share	$ 0	$ 1,030
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 394	$ 1,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,086)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,753)
2nd Fiscal Year	408
3rd Fiscal Year	213
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ (1,086)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00285540%
Employer's proportionate share at MD		0.00184509%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,455)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,452)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,929)
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)	$	135
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(751)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 146
Changes of assumptions	$ 0	$ 94
Net difference between projected and actual earnings on investments	$ 210	$ 0
Changes in proportionate share	$ 1,873	$ 534
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,083	$ 774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,309

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 747
2nd Fiscal Year	425
3rd Fiscal Year	114
4th Fiscal Year	24
5th Fiscal Year	0
Thereafter	0
Total	$ 1,309

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10055776%
Employer's proportionate share at MD		0.10024663%
Employer's proportionate share of system NOL/(A) at prior MD	$	(368,208)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(404,905)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(374,819)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(430,809)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(48,139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(58,484)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,919
Changes of assumptions	$ 0	$ 5,122
Net difference between projected and actual earnings on investments	$ 11,432	$ 0
Changes in proportionate share	$ 577	$ 4,474
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,009	$ 17,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,506)

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	$ (26,902)
2nd Fiscal Year	13,892
3rd Fiscal Year	6,185
4th Fiscal Year	1,320
5th Fiscal Year	0
Thereafter	0
Total	$ (5,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00059147%
Employer's proportionate share at MD		0.00279496%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,166)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,289)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,450)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,011)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,342)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,263)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 221
Changes of assumptions	$ 0	$ 143
Net difference between projected and actual earnings on investments	$ 319	$ 0
Changes in proportionate share	$ 691	$ 4,086
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,010	$ 4,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,664)
2nd Fiscal Year	15
3rd Fiscal Year	172
4th Fiscal Year	37
5th Fiscal Year	0
Thereafter	0
Total	$ (3,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01859029%
Employer's proportionate share at MD		0.02233549%
Employer's proportionate share of system NOL/(A) at prior MD	$	(68,071)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(90,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(83,512)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(95,987)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,726)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,043)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(26,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,764
Changes of assumptions	$ 0	$ 1,141
Net difference between projected and actual earnings on investments	$ 2,547	$ 0
Changes in proportionate share	$ 0	$ 9,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,547	$ 12,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,612)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,737)
2nd Fiscal Year	2,452
3rd Fiscal Year	1,378
4th Fiscal Year	294
5th Fiscal Year	0
Thereafter	0
Total	$ (9,612)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00748568%
Employer's proportionate share at MD		0.01252671%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,410)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,596)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,833)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,015)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,429)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,444)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 990
Changes of assumptions	$ 0	$ 640
Net difference between projected and actual earnings on investments	$ 1,429	$ 0
Changes in proportionate share	$ 755	$ 9,349
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,184	$ 10,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,795)

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	$ (10,613)
2nd Fiscal Year	880
3rd Fiscal Year	773
4th Fiscal Year	165
5th Fiscal Year	0
Thereafter	0
Total	$ (8,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021040%
Employer's proportionate share at MD		0.00285445%
Employer's proportionate share of system NOL/(A) at prior MD	$	(770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,529)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,267)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,371)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,239)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,610)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	225
Changes of assumptions	$	0	$	146
Net difference between projected and actual earnings on investments	$	326	$	0
Changes in proportionate share	$	0	$	4,927
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	326	$	5,298
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,972)

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	$ (5,135)
2nd Fiscal Year	(52)
3rd Fiscal Year	176
4th Fiscal Year	38
5th Fiscal Year	0
Thereafter	0
Total	$ (4,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01195651%
Employer's proportionate share at MD		0.01148696%
Employer's proportionate share of system NOL/(A) at prior MD	$	(43,781)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,397)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,365)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,516)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,213)
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)	**$**	**(8,729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 907
Changes of assumptions	$ 0	$ 587
Net difference between projected and actual earnings on investments	$ 1,310	$ 0
Changes in proportionate share	$ 871	$ 1,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,181	$ 2,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (793)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,319)
2nd Fiscal Year	1,666
3rd Fiscal Year	709
4th Fiscal Year	151
5th Fiscal Year	0
Thereafter	0
Total	$ (793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00242078%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,403)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,162)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,100)
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)	**$**	**(4,262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 191
Changes of assumptions	$ 0	$ 124
Net difference between projected and actual earnings on investments	$ 276	$ 0
Changes in proportionate share	$ 250	$ 4,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 526	$ 4,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,279)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,385)
2nd Fiscal Year	(75)
3rd Fiscal Year	149
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ (4,279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00327107%
Employer's proportionate share at MD		0.00455886%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,978)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(18,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(17,045)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(19,592)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,189)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,009)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,198)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 360
Changes of assumptions	$ 0	$ 233
Net difference between projected and actual earnings on investments	$ 520	$ 0
Changes in proportionate share	$ 0	$ 2,599
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 520	$ 3,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,672)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,426)
2nd Fiscal Year	412
3rd Fiscal Year	281
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ (2,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00131105%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,801)
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,252**

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

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	$ 2,213
2nd Fiscal Year	221
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,434

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01430040%
Employer's proportionate share at MD		0.08754326%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,363)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(353,595)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(327,321)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(376,217)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(42,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(75,687)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(117,726)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,916
Changes of assumptions	$ 0	$ 4,473
Net difference between projected and actual earnings on investments	$ 9,984	$ 0
Changes in proportionate share	$ 21,279	$ 135,837
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 31,263	$ 147,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,963)

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	$ (122,253)
2nd Fiscal Year	(263)
3rd Fiscal Year	5,401
4th Fiscal Year	1,153
5th Fiscal Year	0
Thereafter	0
Total	$ (115,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01630157%
Employer's proportionate share at MD		0.01637137%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,691)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(66,125)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,212)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,356)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,862)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,207
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)	**$**	**(655)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,293
Changes of assumptions	$ 0	$ 836
Net difference between projected and actual earnings on investments	$ 1,867	$ 0
Changes in proportionate share	$ 3,352	$ 130
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,219	$ 2,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,960

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	$ (514)
2nd Fiscal Year	2,248
3rd Fiscal Year	1,010
4th Fiscal Year	216
5th Fiscal Year	0
Thereafter	0
Total	$ 2,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00151067%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,102)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,648)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,492)
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)	$	(2,371)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,096)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 0	$ 77
Net difference between projected and actual earnings on investments	$ 172	$ 0
Changes in proportionate share	$ 8	$ 2,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 180	$ 2,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,818)

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	$ (2,885)
2nd Fiscal Year	(46)
3rd Fiscal Year	93
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ (2,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01458468%
Employer's proportionate share at MD		0.02025471%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,404)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(81,810)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(75,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,045)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,726)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,321)
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)	**$**	**(24,047)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,600
Changes of assumptions	$ 0	$ 1,035
Net difference between projected and actual earnings on investments	$ 2,310	$ 0
Changes in proportionate share	$ 0	$ 12,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,310	$ 14,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,766)
2nd Fiscal Year	1,840
3rd Fiscal Year	1,250
4th Fiscal Year	267
5th Fiscal Year	0
Thereafter	0
Total	$ (12,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00621017%
Employer's proportionate share at MD		0.00811625%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,740)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,782)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,880)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,897)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,198)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,095)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	641
Changes of assumptions	$	0	$	415
Net difference between projected and actual earnings on investments	$	926	$	0
Changes in proportionate share	$	0	$	4,116
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	926	$	5,172
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,246)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,653)
2nd Fiscal Year	799
3rd Fiscal Year	501
4th Fiscal Year	107
5th Fiscal Year	0
Thereafter	0
Total	$ (4,246)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00130123%
Employer's proportionate share at MD		0.00106475%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,765)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,576)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(511)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(310)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 84
Changes of assumptions	$ 0	$ 54
Net difference between projected and actual earnings on investments	$ 121	$ 0
Changes in proportionate share	$ 438	$ 82
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 559	$ 220
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	$ 73
2nd Fiscal Year	186
3rd Fiscal Year	66
4th Fiscal Year	14
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00360581%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,564)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,482)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,496)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,732)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,811)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 285
Changes of assumptions	$ 0	$ 184
Net difference between projected and actual earnings on investments	$ 411	$ 0
Changes in proportionate share	$ 0	$ 6,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 411	$ 7,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,745)

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	$ (6,905)
2nd Fiscal Year	(110)
3rd Fiscal Year	222
4th Fiscal Year	47
5th Fiscal Year	0
Thereafter	0
Total	$ (6,745)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00094925%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,834)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,079)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(456)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,177)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,633)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 75
Changes of assumptions	$ 0	$ 48
Net difference between projected and actual earnings on investments	$ 108	$ 0
Changes in proportionate share	$ 203	$ 1,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 311	$ 1,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,573)

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	$ (1,614)
2nd Fiscal Year	(30)
3rd Fiscal Year	59
4th Fiscal Year	12
5th Fiscal Year	0
Thereafter	0
Total	$ (1,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00445494%
Employer's proportionate share at MD		0.00736083%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,522)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,633)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,535)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,124)
o Differences 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	$	581
Changes of assumptions	$	0	$	376
Net difference between projected and actual earnings on investments	$	839	$	0
Changes in proportionate share	$	0	$	5,399
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	839	$	6,356
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,517)

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	$ (6,594)
2nd Fiscal Year	526
3rd Fiscal Year	454
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ (5,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00411885%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(16,636)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(17,701)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,978)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,945)
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)	**$**	**(8,923)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	325
Changes of assumptions	$	0	$	210
Net difference between projected and actual earnings on investments	$	470	$	0
Changes in proportionate share	$	0	$	7,639
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	470	$	8,174
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,704)

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	$ (7,888)
2nd Fiscal Year	(125)
3rd Fiscal Year	254
4th Fiscal Year	54
5th Fiscal Year	0
Thereafter	0
Total	$ (7,704)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00296248%
Employer's proportionate share at MD		0.00149072%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,848)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,021)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,574)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,406)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(716)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,661
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**945**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 118
Changes of assumptions	$ 0	$ 76
Net difference between projected and actual earnings on investments	$ 170	$ 0
Changes in proportionate share	$ 2,730	$ 279
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,900	$ 473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,427

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,861
2nd Fiscal Year	455
3rd Fiscal Year	92
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ 2,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00018609%
Employer's proportionate share at MD		0.00029965%
Employer's proportionate share of system NOL/(A) at prior MD	$	(681)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,288)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,428
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)	**$**	**1,284**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24
Changes of assumptions	$ 0	$ 15
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 472	$ 211
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 506	$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 212
2nd Fiscal Year	21
3rd Fiscal Year	18
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ 256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00525774%
Employer's proportionate share at MD		0.00133939%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,410)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,756)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	5,983
o Differences 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	$ 106
Changes of assumptions	$ 0	$ 68
Net difference between projected and actual earnings on investments	$ 153	$ 0
Changes in proportionate share	$ 7,267	$ 213
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,420	$ 387
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	$ 6,087
2nd Fiscal Year	845
3rd Fiscal Year	83
4th Fiscal Year	18
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00110321%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,456)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,125)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,741)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(530)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,860)
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)	**$**	**(2,390)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	87
Changes of assumptions	$	0	$	56
Net difference between projected and actual earnings on investments	$	126	$	0
Changes in proportionate share	$	0	$	2,046
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	126	$	2,189
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,063)

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	$ (2,113)
2nd Fiscal Year	(34)
3rd Fiscal Year	68
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ (2,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00142092%
Employer's proportionate share at MD		0.01599173%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,203)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,592)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(68,724)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,679)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,606)
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)	**$**	**(30,285)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,263
Changes of assumptions	$ 0	$ 817
Net difference between projected and actual earnings on investments	$ 1,824	$ 0
Changes in proportionate share	$ 1,291	$ 27,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,115	$ 29,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,988)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,936)
2nd Fiscal Year	(249)
3rd Fiscal Year	987
4th Fiscal Year	211
5th Fiscal Year	0
Thereafter	0
Total	$ (25,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00031981%
Employer's proportionate share at MD		0.00109449%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,171)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,421)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,092)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,704)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(526)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,603)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 86
Changes of assumptions	$ 0	$ 56
Net difference between projected and actual earnings on investments	$ 125	$ 0
Changes in proportionate share	$ 0	$ 1,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 125	$ 1,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,538)

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	$ (1,641)
2nd Fiscal Year	20
3rd Fiscal Year	68
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (1,538)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	20,850
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)	**$**	**20,850**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	10,045	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	10,045	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	10,045

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	$ 10,045
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 10,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.88827407%
Employer's proportionate share at MD		2.64669227%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,575,873)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,690,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,895,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,374,148)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,270,956)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	778,775
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)	**$**	**(492,181)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 209,082
Changes of assumptions	$ 0	$ 135,220
Net difference between projected and actual earnings on investments	$ 301,838	$ 0
Changes in proportionate share	$ 616,219	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 918,057	$ 344,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 573,755

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,482)
2nd Fiscal Year	406,094
3rd Fiscal Year	163,297
4th Fiscal Year	34,846
5th Fiscal Year	0
Thereafter	0
Total	$ 573,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00064512%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,412)
▪ 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)	$	(310)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(636)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(946)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 51
Changes of assumptions	$ 0	$ 33
Net difference between projected and actual earnings on investments	$ 74	$ 0
Changes in proportionate share	$ 217	$ 1,196
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 291	$ 1,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,019)
2nd Fiscal Year	(19)
3rd Fiscal Year	40
4th Fiscal Year	8
5th Fiscal Year	0
Thereafter	0
Total	$ (989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02781811%
Employer's proportionate share at MD		0.03058092%
Employer's proportionate share of system NOL/(A) at prior MD	$	(101,860)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,519)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,341)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,421)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,685)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(29,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,416
Changes of assumptions	$ 0	$ 1,562
Net difference between projected and actual earnings on investments	$ 3,488	$ 0
Changes in proportionate share	$ 0	$ 8,588
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,488	$ 12,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,078)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,124)
2nd Fiscal Year	3,756
3rd Fiscal Year	1,887
4th Fiscal Year	403
5th Fiscal Year	0
Thereafter	0
Total	$ (9,078)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00157054%
Employer's proportionate share at MD		0.01087908%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,751)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,942)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,676)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,753)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,224)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,593)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,817)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 859
Changes of assumptions	$ 0	$ 556
Net difference between projected and actual earnings on investments	$ 1,241	$ 0
Changes in proportionate share	$ 581	$ 17,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,822	$ 18,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,857)

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	$ (17,605)
2nd Fiscal Year	(67)
3rd Fiscal Year	671
4th Fiscal Year	143
5th Fiscal Year	0
Thereafter	0
Total	$ (16,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083740%
Employer's proportionate share at MD		0.00044162%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,066)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,784)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,651)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,898)
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)	$	(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)	**$**	**(476)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 35
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 50	$ 0
Changes in proportionate share	$ 734	$ 243
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 784	$ 301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 323
2nd Fiscal Year	128
3rd Fiscal Year	27
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ 483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02513430%
Employer's proportionate share at MD		0.03074369%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,033)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,176)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,950)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,121)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,171)
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)	**$**	**(27,934)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,429
Changes of assumptions	$ 0	$ 1,571
Net difference between projected and actual earnings on investments	$ 3,506	$ 0
Changes in proportionate share	$ 0	$ 11,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,506	$ 15,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,779)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,379)
2nd Fiscal Year	3,299
3rd Fiscal Year	1,897
4th Fiscal Year	405
5th Fiscal Year	0
Thereafter	0
Total	$ (11,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01548334%
Employer's proportionate share at MD		0.02500961%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,695)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(101,016)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(93,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(107,479)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,010)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,998)
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)	**$**	**(26,008)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,976
Changes of assumptions	$ 0	$ 1,278
Net difference between projected and actual earnings on investments	$ 2,852	$ 0
Changes in proportionate share	$ 0	$ 17,798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,852	$ 21,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,917)
2nd Fiscal Year	1,845
3rd Fiscal Year	1,543
4th Fiscal Year	329
5th Fiscal Year	0
Thereafter	0
Total	$ (18,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00047957%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,937)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,061)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(230)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(809)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,039)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	38
Changes of assumptions	$	0	$	25
Net difference between projected and actual earnings on investments	$	55	$	0
Changes in proportionate share	$	0	$	889
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	55	$	952
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(897)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (919)
2nd Fiscal Year	(14)
3rd Fiscal Year	30
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (897)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033477%
Employer's proportionate share at MD		0.00135716%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,482)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,832)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(652)
▪ 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)	**$**	**(903)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 107
Changes of assumptions	$ 0	$ 69
Net difference between projected and actual earnings on investments	$ 155	$ 0
Changes in proportionate share	$ 419	$ 1,897
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 574	$ 2,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,499)

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	$ (1,616)
2nd Fiscal Year	14
3rd Fiscal Year	84
4th Fiscal Year	18
5th Fiscal Year	0
Thereafter	0
Total	$ (1,499)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01763880%
Employer's proportionate share at MD		0.01856215%
Employer's proportionate share of system NOL/(A) at prior MD	$	(64,587)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,974)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,403)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(79,771)
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)	$	(4,732)
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)	**$**	**(13,646)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,466
Changes of assumptions	$ 0	$ 948
Net difference between projected and actual earnings on investments	$ 2,117	$ 0
Changes in proportionate share	$ 0	$ 2,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,117	$ 5,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,935)

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	$ (6,732)
2nd Fiscal Year	2,406
3rd Fiscal Year	1,145
4th Fiscal Year	244
5th Fiscal Year	0
Thereafter	0
Total	$ (2,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2897: Morrow County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00321648%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,992)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,026)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,823)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,545)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,423)
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)	**$**	**(6,968)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 254
Changes of assumptions	$ 0	$ 164
Net difference between projected and actual earnings on investments	$ 367	$ 0
Changes in proportionate share	$ 0	$ 5,965
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 367	$ 6,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,016)

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	$ (6,159)
2nd Fiscal Year	(98)
3rd Fiscal Year	198
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ (6,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2898: Adair Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00055209%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,230)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,064)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,373)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(265)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(931)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,196)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	44
Changes of assumptions	$	0	$	28
Net difference between projected and actual earnings on investments	$	63	$	0
Changes in proportionate share	$	0	$	1,024
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	63	$	1,096
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,033)

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	$ (1,057)
2nd Fiscal Year	(17)
3rd Fiscal Year	34
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ (1,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00076867%
Employer's proportionate share at MD		0.00065976%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,815)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,467)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,835)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(317)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,167)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	52
Changes of assumptions	$	0	$	34
Net difference between projected and actual earnings on investments	$	75	$	0
Changes in proportionate share	$	202	$	311
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	277	$	397
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(120)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (278)
2nd Fiscal Year	109
3rd Fiscal Year	41
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ (120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05194387%
Employer's proportionate share at MD		0.05486892%
Employer's proportionate share of system NOL/(A) at prior MD	$	(190,201)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(221,620)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(205,153)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(235,799)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,261)
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)	**$**	**(40,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,335
Changes of assumptions	$ 0	$ 2,803
Net difference between projected and actual earnings on investments	$ 6,257	$ 0
Changes in proportionate share	$ 0	$ 7,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,257	$ 15,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,058)
2nd Fiscal Year	7,081
3rd Fiscal Year	3,385
4th Fiscal Year	722
5th Fiscal Year	0
Thereafter	0
Total	$ (8,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07646379%
Employer's proportionate share at MD		0.07888498%
Employer's proportionate share of system NOL/(A) at prior MD	$	(279,984)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(318,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(294,948)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(339,008)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,881)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,918)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,799)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,232
Changes of assumptions	$ 0	$ 4,030
Net difference between projected and actual earnings on investments	$ 8,996	$ 0
Changes in proportionate share	$ 0	$ 4,603
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,996	$ 14,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,869)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,255)
2nd Fiscal Year	10,481
3rd Fiscal Year	4,867
4th Fiscal Year	1,039
5th Fiscal Year	0
Thereafter	0
Total	$ (5,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08671463%
Employer's proportionate share at MD		0.05924754%
Employer's proportionate share of system NOL/(A) at prior MD	$	(317,519)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(239,306)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(221,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(254,616)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,451)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,753
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)	**$**	**(24,698)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,680
Changes of assumptions	$ 0	$ 3,027
Net difference between projected and actual earnings on investments	$ 6,757	$ 0
Changes in proportionate share	$ 50,941	$ 16,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,698	$ 24,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,498

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	$ 16,252
2nd Fiscal Year	12,810
3rd Fiscal Year	3,655
4th Fiscal Year	780
5th Fiscal Year	0
Thereafter	0
Total	$ 33,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04871722%
Employer's proportionate share at MD		0.09026934%
Employer's proportionate share of system NOL/(A) at prior MD	$	(178,386)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(364,606)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(337,514)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(387,932)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(43,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(73,664)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(117,012)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,131
Changes of assumptions	$ 0	$ 4,612
Net difference between projected and actual earnings on investments	$ 10,295	$ 0
Changes in proportionate share	$ 0	$ 77,526
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,295	$ 89,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,974)

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	$ (91,188)
2nd Fiscal Year	5,456
3rd Fiscal Year	5,569
4th Fiscal Year	1,188
5th Fiscal Year	0
Thereafter	0
Total	$ (78,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53131805%
Employer's proportionate share at MD		0.34792642%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,945,505)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,405,304)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,300,885)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,495,212)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(167,076)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	188,999
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**21,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,485
Changes of assumptions	$ 0	$ 17,776
Net difference between projected and actual earnings on investments	$ 39,679	$ 0
Changes in proportionate share	$ 340,122	$ 44,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 379,801	$ 90,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 289,541

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 184,543
2nd Fiscal Year	78,951
3rd Fiscal Year	21,466
4th Fiscal Year	4,581
5th Fiscal Year	0
Thereafter	0
Total	$ 289,541

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29784300%
Employer's proportionate share at MD		0.35326004%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,090,599)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,426,847)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,320,827)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,518,133)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(169,637)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(104,181)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(273,818)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,907
Changes of assumptions	$ 0	$ 18,048
Net difference between projected and actual earnings on investments	$ 40,287	$ 0
Changes in proportionate share	$ 0	$ 135,517
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,287	$ 181,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (141,185)

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	$ (207,054)
2nd Fiscal Year	39,423
3rd Fiscal Year	21,796
4th Fiscal Year	4,651
5th Fiscal Year	0
Thereafter	0
Total	$ (141,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01346814%
Employer's proportionate share at MD		0.07661184%
Employer's proportionate share of system NOL/(A) at prior MD	$	(49,316)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(309,442)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(286,449)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(329,239)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(36,789)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(97,594)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(134,383)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,052
Changes of assumptions	$ 0	$ 3,914
Net difference between projected and actual earnings on investments	$ 8,737	$ 0
Changes in proportionate share	$ 7,567	$ 117,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,304	$ 127,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (110,770)

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	$ (116,435)
2nd Fiscal Year	(71)
3rd Fiscal Year	4,727
4th Fiscal Year	1,009
5th Fiscal Year	0
Thereafter	0
Total	$ (110,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20502013%
Employer's proportionate share at MD		0.25487948%
Employer's proportionate share of system NOL/(A) at prior MD	$	(750,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,029,480)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(952,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,095,343)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(122,394)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(66,802)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(189,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,135
Changes of assumptions	$ 0	$ 13,022
Net difference between projected and actual earnings on investments	$ 29,067	$ 0
Changes in proportionate share	$ 0	$ 103,916
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,067	$ 137,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (108,006)

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	$ (153,866)
2nd Fiscal Year	26,779
3rd Fiscal Year	15,726
4th Fiscal Year	3,356
5th Fiscal Year	0
Thereafter	0
Total	$ (108,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20841323%
Employer's proportionate share at MD		0.23616763%
Employer's proportionate share of system NOL/(A) at prior MD	$	(763,138)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(953,901)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(883,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,014,929)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(113,409)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,635)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(142,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,657
Changes of assumptions	$ 0	$ 12,066
Net difference between projected and actual earnings on investments	$ 26,933	$ 0
Changes in proportionate share	$ 15,535	$ 51,474
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,468	$ 82,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,330)
2nd Fiscal Year	27,922
3rd Fiscal Year	14,571
4th Fiscal Year	3,109
5th Fiscal Year	0
Thereafter	0
Total	$ (39,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.78838678%
Employer's proportionate share at MD		1.04879455%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,886,803)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,236,170)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,921,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,507,190)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(503,637)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(300,657)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(804,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 82,852
Changes of assumptions	$ 0	$ 53,583
Net difference between projected and actual earnings on investments	$ 119,608	$ 0
Changes in proportionate share	$ 37,571	$ 482,957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 157,179	$ 619,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (462,213)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (641,605)
2nd Fiscal Year	100,875
3rd Fiscal Year	64,709
4th Fiscal Year	13,808
5th Fiscal Year	0
Thereafter	0
Total	$ (462,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.64209860%
Employer's proportionate share at MD		0.38530124%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,351,146)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,556,264)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,440,628)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,655,830)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(185,024)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	120,193
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)	**$**	**(64,831)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 30,438
Changes of assumptions	$ 0	$ 19,685
Net difference between projected and actual earnings on investments	$ 43,941	$ 0
Changes in proportionate share	$ 476,261	$ 95,152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 520,202	$ 145,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 374,927

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	$ 249,597
2nd Fiscal Year	96,485
3rd Fiscal Year	23,772
4th Fiscal Year	5,073
5th Fiscal Year	0
Thereafter	0
Total	$ 374,927

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15491939%
Employer's proportionate share at MD		0.14882350%
Employer's proportionate share of system NOL/(A) at prior MD	$	(567,262)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(601,111)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(556,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(639,568)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(71,466)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,477)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(77,943)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,757
Changes of assumptions	$ 0	$ 7,603
Net difference between projected and actual earnings on investments	$ 16,972	$ 0
Changes in proportionate share	$ 11,305	$ 9,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,277	$ 28,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,945)
2nd Fiscal Year	21,571
3rd Fiscal Year	9,182
4th Fiscal Year	1,959
5th Fiscal Year	0
Thereafter	0
Total	$ (232)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00460315%
Employer's proportionate share at MD		0.02729311%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,855)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(110,239)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,292)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,106)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(44,451)
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)	**$**	**(57,557)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,156
Changes of assumptions	$ 0	$ 1,394
Net difference between projected and actual earnings on investments	$ 3,113	$ 0
Changes in proportionate share	$ 0	$ 43,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,113	$ 47,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,377)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,364)
2nd Fiscal Year	(57)
3rd Fiscal Year	1,684
4th Fiscal Year	359
5th Fiscal Year	0
Thereafter	0
Total	$ (44,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02894026%
Employer's proportionate share at MD		0.04781614%
Employer's proportionate share of system NOL/(A) at prior MD	$	(105,969)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(193,133)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(178,783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(205,490)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,962)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(42,683)
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)	**$**	**(65,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,777
Changes of assumptions	$ 0	$ 2,443
Net difference between projected and actual earnings on investments	$ 5,453	$ 0
Changes in proportionate share	$ 0	$ 38,978
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,453	$ 45,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,745)

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	$ (46,743)
2nd Fiscal Year	3,418
3rd Fiscal Year	2,950
4th Fiscal Year	630
5th Fiscal Year	0
Thereafter	0
Total	$ (39,745)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01557123%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,894)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,220)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,917)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,477)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,980)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,457)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,230
Changes of assumptions	$ 0	$ 796
Net difference between projected and actual earnings on investments	$ 1,776	$ 0
Changes in proportionate share	$ 3,125	$ 28,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,901	$ 30,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,004)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,694)
2nd Fiscal Year	(475)
3rd Fiscal Year	961
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ (26,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04739635%
Employer's proportionate share at MD		0.08066710%
Employer's proportionate share of system NOL/(A) at prior MD	$	(173,549)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(325,821)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(301,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(346,667)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,737)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(44,121)
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)	**$**	**(82,858)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,373
Changes of assumptions	$ 0	$ 4,121
Net difference between projected and actual earnings on investments	$ 9,200	$ 0
Changes in proportionate share	$ 2,875	$ 61,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,075	$ 72,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71,689)
2nd Fiscal Year	5,527
3rd Fiscal Year	4,977
4th Fiscal Year	1,062
5th Fiscal Year	0
Thereafter	0
Total	$ (60,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14587720%
Employer's proportionate share at MD		0.17941436%
Employer's proportionate share of system NOL/(A) at prior MD	$	(534,152)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(724,670)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(670,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(771,032)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,156)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(109,541)
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)	**$**	**(195,697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,173
Changes of assumptions	$ 0	$ 9,166
Net difference between projected and actual earnings on investments	$ 20,461	$ 0
Changes in proportionate share	$ 0	$ 80,190
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,461	$ 103,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,068)

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	$ (115,613)
2nd Fiscal Year	19,112
3rd Fiscal Year	11,070
4th Fiscal Year	2,362
5th Fiscal Year	0
Thereafter	0
Total	$ (83,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11133648%
Employer's proportionate share at MD		0.10804278%
Employer's proportionate share of system NOL/(A) at prior MD	$	(407,676)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(436,394)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(403,968)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(464,313)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,883)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(67,469)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,535
Changes of assumptions	$ 0	$ 5,520
Net difference between projected and actual earnings on investments	$ 12,322	$ 0
Changes in proportionate share	$ 6,108	$ 5,188
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,430	$ 19,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (24,372)
2nd Fiscal Year	15,470
3rd Fiscal Year	6,666
4th Fiscal Year	1,422
5th Fiscal Year	0
Thereafter	0
Total	$ (813)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00597732%
Employer's proportionate share at MD		0.00563273%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,887)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(22,751)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(21,061)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(24,207)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,705)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,117)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,822)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 445
Changes of assumptions	$ 0	$ 288
Net difference between projected and actual earnings on investments	$ 642	$ 0
Changes in proportionate share	$ 640	$ 920
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,282	$ 1,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (371)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,629)
2nd Fiscal Year	837
3rd Fiscal Year	348
4th Fiscal Year	74
5th Fiscal Year	0
Thereafter	0
Total	$ (371)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00375032%
Employer's proportionate share at MD		0.00232858%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,732)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,405)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,007)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,118)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(317)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 184
Changes of assumptions	$ 0	$ 119
Net difference between projected and actual earnings on investments	$ 266	$ 0
Changes in proportionate share	$ 2,637	$ 305
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,903	$ 608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,295

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	$ 1,559
2nd Fiscal Year	561
3rd Fiscal Year	144
4th Fiscal Year	31
5th Fiscal Year	0
Thereafter	0
Total	$ 2,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00901133%
Employer's proportionate share at MD		0.01555361%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,822)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,154)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,842)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,469)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,980)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,449)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,229
Changes of assumptions	$ 0	$ 795
Net difference between projected and actual earnings on investments	$ 1,774	$ 0
Changes in proportionate share	$ 305	$ 12,134
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,079	$ 14,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,079)

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	$ (14,286)
2nd Fiscal Year	1,043
3rd Fiscal Year	960
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ (12,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02336784%
Employer's proportionate share at MD		0.03862598%
Employer's proportionate share of system NOL/(A) at prior MD	$	(85,565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(156,014)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(144,421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(165,995)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,548)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(33,604)
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)	**$**	**(52,152)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,051
Changes of assumptions	$ 0	$ 1,973
Net difference between projected and actual earnings on investments	$ 4,405	$ 0
Changes in proportionate share	$ 0	$ 31,084
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,405	$ 36,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,703)

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	$ (37,355)
2nd Fiscal Year	2,759
3rd Fiscal Year	2,383
4th Fiscal Year	509
5th Fiscal Year	0
Thereafter	0
Total	$ (31,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36777213%
Employer's proportionate share at MD		0.37183794%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,346,656)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,501,885)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,390,289)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,597,972)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(178,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(78,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(256,904)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 29,374
Changes of assumptions	$ 0	$ 18,997
Net difference between projected and actual earnings on investments	$ 42,406	$ 0
Changes in proportionate share	$ 0	$ 33,691
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,406	$ 82,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,656)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (118,139)
2nd Fiscal Year	50,644
3rd Fiscal Year	22,942
4th Fiscal Year	4,896
5th Fiscal Year	0
Thereafter	0
Total	$ (39,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11145430%
Employer's proportionate share at MD		0.07846944%
Employer's proportionate share of system NOL/(A) at prior MD	$	(408,108)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(316,945)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(293,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(337,222)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(37,681)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,863
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)	**$**	**(19,818)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,199
Changes of assumptions	$ 0	$ 4,009
Net difference between projected and actual earnings on investments	$ 8,949	$ 0
Changes in proportionate share	$ 61,175	$ 12,143
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 70,124	$ 22,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 47,773

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 25,504
2nd Fiscal Year	16,394
3rd Fiscal Year	4,841
4th Fiscal Year	1,033
5th Fiscal Year	0
Thereafter	0
Total	$ 47,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.45783591%
Employer's proportionate share at MD		0.50309742%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,676,439)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,032,053)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,881,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,162,059)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(241,590)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(101,870)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(343,460)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 39,744
Changes of assumptions	$ 0	$ 25,703
Net difference between projected and actual earnings on investments	$ 57,375	$ 0
Changes in proportionate share	$ 0	$ 97,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,375	$ 162,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (105,141)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (204,623)
2nd Fiscal Year	61,818
3rd Fiscal Year	31,040
4th Fiscal Year	6,624
5th Fiscal Year	0
Thereafter	0
Total	$ (105,141)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03373792%
Employer's proportionate share at MD		0.03008553%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,537)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(121,518)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(112,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(129,292)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,447)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,182)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(22,629)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,377
Changes of assumptions	$ 0	$ 1,537
Net difference between projected and actual earnings on investments	$ 3,431	$ 0
Changes in proportionate share	$ 6,774	$ 4,081
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,205	$ 7,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,210

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	$ (4,811)
2nd Fiscal Year	4,769
3rd Fiscal Year	1,856
4th Fiscal Year	396
5th Fiscal Year	0
Thereafter	0
Total	$ 2,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47333234%
Employer's proportionate share at MD		0.38859836%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,733,181)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,569,582)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,452,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,670,000)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(186,607)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77,112
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)	**$**	**(109,495)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 30,698
Changes of assumptions	$ 0	$ 19,854
Net difference between projected and actual earnings on investments	$ 44,317	$ 0
Changes in proportionate share	$ 157,149	$ 23,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 201,466	$ 73,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,570
2nd Fiscal Year	67,930
3rd Fiscal Year	23,976
4th Fiscal Year	5,116
5th Fiscal Year	0
Thereafter	0
Total	$ 127,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13297387%
Employer's proportionate share at MD		0.10666163%
Employer's proportionate share of system NOL/(A) at prior MD	$	(486,905)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(430,815)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(398,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(458,378)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(51,219)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	13,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,559)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,426
Changes of assumptions	$ 0	$ 5,449
Net difference between projected and actual earnings on investments	$ 12,164	$ 0
Changes in proportionate share	$ 48,799	$ 12,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60,963	$ 26,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,303

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,156
2nd Fiscal Year	19,161
3rd Fiscal Year	6,581
4th Fiscal Year	1,404
5th Fiscal Year	0
Thereafter	0
Total	$ 34,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12239246%
Employer's proportionate share at MD		0.10312702%
Employer's proportionate share of system NOL/(A) at prior MD	$	(448,159)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(416,539)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(385,588)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(443,188)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(49,522)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,149
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(37,373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,147
Changes of assumptions	$ 0	$ 5,269
Net difference between projected and actual earnings on investments	$ 11,761	$ 0
Changes in proportionate share	$ 35,730	$ 7,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 47,491	$ 21,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,347

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	$ 1,142
2nd Fiscal Year	17,485
3rd Fiscal Year	6,363
4th Fiscal Year	1,358
5th Fiscal Year	0
Thereafter	0
Total	$ 26,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01491759%
Employer's proportionate share at MD		0.01929145%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,623)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,920)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(72,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,905)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,264)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,368)
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)	**$**	**(20,632)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,524
Changes of assumptions	$ 0	$ 986
Net difference between projected and actual earnings on investments	$ 2,200	$ 0
Changes in proportionate share	$ 0	$ 9,575
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,200	$ 12,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,885)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,254)
2nd Fiscal Year	1,925
3rd Fiscal Year	1,190
4th Fiscal Year	254
5th Fiscal Year	0
Thereafter	0
Total	$ (9,885)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07577600%
Employer's proportionate share at MD		0.08093629%
Employer's proportionate share of system NOL/(A) at prior MD	$	(277,466)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(326,909)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(302,618)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(347,823)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,866)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,782
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,084)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,394
Changes of assumptions	$ 0	$ 4,135
Net difference between projected and actual earnings on investments	$ 9,230	$ 0
Changes in proportionate share	$ 6,231	$ 9,571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,461	$ 20,100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,639)

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	$ (21,000)
2nd Fiscal Year	10,302
3rd Fiscal Year	4,994
4th Fiscal Year	1,066
5th Fiscal Year	0
Thereafter	0
Total	$ (4,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03223657%
Employer's proportionate share at MD		0.04920470%
Employer's proportionate share of system NOL/(A) at prior MD	$	(118,039)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(198,742)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(183,975)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(211,457)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,628)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(35,635)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,263)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,887
Changes of assumptions	$ 0	$ 2,514
Net difference between projected and actual earnings on investments	$ 5,611	$ 0
Changes in proportionate share	$ 0	$ 32,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,611	$ 38,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,726)
2nd Fiscal Year	3,931
3rd Fiscal Year	3,036
4th Fiscal Year	648
5th Fiscal Year	0
Thereafter	0
Total	$ (33,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03221834%
Employer's proportionate share at MD		0.03094246%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,973)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(124,979)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(115,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(132,975)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,859)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(15,542)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,444
Changes of assumptions	$ 0	$ 1,581
Net difference between projected and actual earnings on investments	$ 3,529	$ 0
Changes in proportionate share	$ 2,553	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,082	$ 4,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,057

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,746)
2nd Fiscal Year	4,486
3rd Fiscal Year	1,909
4th Fiscal Year	407
5th Fiscal Year	0
Thereafter	0
Total	$ 2,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04540875%
Employer's proportionate share at MD		0.06154209%
Employer's proportionate share of system NOL/(A) at prior MD	$	(166,271)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(248,574)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(230,104)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(264,477)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,553)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,679)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(44,232)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,862
Changes of assumptions	$ 0	$ 3,144
Net difference between projected and actual earnings on investments	$ 7,018	$ 0
Changes in proportionate share	$ 8,005	$ 29,922
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,023	$ 37,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,905)

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	$ (33,286)
2nd Fiscal Year	5,775
3rd Fiscal Year	3,797
4th Fiscal Year	810
5th Fiscal Year	0
Thereafter	0
Total	$ (22,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13676253%
Employer's proportionate share at MD		0.13769745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(500,778)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(556,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(514,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(591,754)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(66,123)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,990)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,113)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,878
Changes of assumptions	$ 0	$ 7,035
Net difference between projected and actual earnings on investments	$ 15,704	$ 0
Changes in proportionate share	$ 0	$ 9,161
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 15,704	$ 27,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,370)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,529)
2nd Fiscal Year	18,850
3rd Fiscal Year	8,496
4th Fiscal Year	1,813
5th Fiscal Year	0
Thereafter	0
Total	$ (11,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01686966%
Employer's proportionate share at MD		0.11299097%
Employer's proportionate share of system NOL/(A) at prior MD	$	(61,771)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(456,380)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(422,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(485,578)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(54,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(72,976)
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)	**$**	**(127,235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,926
Changes of assumptions	$ 0	$ 5,773
Net difference between projected and actual earnings on investments	$ 12,886	$ 0
Changes in proportionate share	$ 27,508	$ 178,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,394	$ 192,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (152,573)

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	$ (160,424)
2nd Fiscal Year	(608)
3rd Fiscal Year	6,971
4th Fiscal Year	1,488
5th Fiscal Year	0
Thereafter	0
Total	$ (152,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01040233%
Employer's proportionate share at MD		0.00983149%
Employer's proportionate share of system NOL/(A) at prior MD	$	(38,090)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,710)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,251)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,721)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,394
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,327)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 777
Changes of assumptions	$ 0	$ 502
Net difference between projected and actual earnings on investments	$ 1,121	$ 0
Changes in proportionate share	$ 1,180	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,301	$ 1,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,022

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,168)
2nd Fiscal Year	1,454
3rd Fiscal Year	607
4th Fiscal Year	129
5th Fiscal Year	0
Thereafter	0
Total	$ 1,022

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02412015%
Employer's proportionate share at MD		0.02875242%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,320)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(116,133)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(107,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(123,563)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,807)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,244)
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)	**$**	**(25,051)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,271
Changes of assumptions	$ 0	$ 1,469
Net difference between projected and actual earnings on investments	$ 3,279	$ 0
Changes in proportionate share	$ 0	$ 9,824
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,279	$ 13,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,626)
2nd Fiscal Year	3,188
3rd Fiscal Year	1,774
4th Fiscal Year	379
5th Fiscal Year	0
Thereafter	0
Total	$ (10,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02735475%
Employer's proportionate share at MD		0.03402398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(100,164)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(137,426)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(146,218)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,887)
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)	**$**	**(33,225)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,688
Changes of assumptions	$ 0	$ 1,738
Net difference between projected and actual earnings on investments	$ 3,880	$ 0
Changes in proportionate share	$ 0	$ 14,075
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,880	$ 18,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,621)

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	$ (20,740)
2nd Fiscal Year	3,572
3rd Fiscal Year	2,099
4th Fiscal Year	448
5th Fiscal Year	0
Thereafter	0
Total	$ (14,621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13849485%
Employer's proportionate share at MD		0.15441382%
Employer's proportionate share of system NOL/(A) at prior MD	$	(507,121)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(623,691)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(577,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(663,593)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(74,150)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,367)
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)	**$**	**(104,517)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,198
Changes of assumptions	$ 0	$ 7,889
Net difference between projected and actual earnings on investments	$ 17,610	$ 0
Changes in proportionate share	$ 0	$ 31,207
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,610	$ 51,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,684)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,878)
2nd Fiscal Year	18,633
3rd Fiscal Year	9,527
4th Fiscal Year	2,033
5th Fiscal Year	0
Thereafter	0
Total	$ (33,684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00470649%
Employer's proportionate share at MD		0.01467318%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(59,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(54,862)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(63,058)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,046)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,260)
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)	**$**	**(25,306)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,159
Changes of assumptions	$ 0	$ 750
Net difference between projected and actual earnings on investments	$ 1,673	$ 0
Changes in proportionate share	$ 0	$ 18,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,673	$ 20,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,024)

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	$ (20,467)
2nd Fiscal Year	346
3rd Fiscal Year	905
4th Fiscal Year	193
5th Fiscal Year	0
Thereafter	0
Total	$ (19,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05114153%
Employer's proportionate share at MD		0.06127800%
Employer's proportionate share of system NOL/(A) at prior MD	$	(187,263)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(247,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(229,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(263,342)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,426)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(20,066)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(49,492)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,841
Changes of assumptions	$ 0	$ 3,131
Net difference between projected and actual earnings on investments	$ 6,988	$ 0
Changes in proportionate share	$ 0	$ 20,364
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,988	$ 28,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,685)
2nd Fiscal Year	6,750
3rd Fiscal Year	3,781
4th Fiscal Year	807
5th Fiscal Year	0
Thereafter	0
Total	$ (21,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03197287%
Employer's proportionate share at MD		0.02172890%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,074)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(87,765)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(81,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(93,380)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,434)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,297
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,137)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,717
Changes of assumptions	$ 0	$ 1,110
Net difference between projected and actual earnings on investments	$ 2,478	$ 0
Changes in proportionate share	$ 18,999	$ 2,048
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,477	$ 4,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,602

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,248
2nd Fiscal Year	4,728
3rd Fiscal Year	1,341
4th Fiscal Year	286
5th Fiscal Year	0
Thereafter	0
Total	$ 16,602

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.88339036%
Employer's proportionate share at MD		0.90194646%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,234,674)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,643,038)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,372,346)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,876,111)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(433,119)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(168,888)
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)	**$**	**(602,007)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 71,252
Changes of assumptions	$ 0	$ 46,081
Net difference between projected and actual earnings on investments	$ 102,861	$ 0
Changes in proportionate share	$ 0	$ 78,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 102,861	$ 196,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (93,358)

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	$ (282,261)
2nd Fiscal Year	121,380
3rd Fiscal Year	55,649
4th Fiscal Year	11,875
5th Fiscal Year	0
Thereafter	0
Total	$ (93,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07233240%
Employer's proportionate share at MD		0.06304685%
Employer's proportionate share of system NOL/(A) at prior MD	$	(264,857)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(254,652)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(235,730)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(270,944)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(30,275)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,374)
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)	**$**	**(39,649)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,981
Changes of assumptions	$ 0	$ 3,221
Net difference between projected and actual earnings on investments	$ 7,190	$ 0
Changes in proportionate share	$ 17,221	$ 7,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,411	$ 15,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,984

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	$ (6,004)
2nd Fiscal Year	10,268
3rd Fiscal Year	3,890
4th Fiscal Year	830
5th Fiscal Year	0
Thereafter	0
Total	$ 8,984

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02294330%
Employer's proportionate share at MD		0.02754150%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,011)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,242)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,977)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,359)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,226)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,078)
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)	**$**	**(26,304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,176
Changes of assumptions	$ 0	$ 1,407
Net difference between projected and actual earnings on investments	$ 3,141	$ 0
Changes in proportionate share	$ 0	$ 9,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,141	$ 12,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,703)

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	$ (14,792)
2nd Fiscal Year	3,027
3rd Fiscal Year	1,699
4th Fiscal Year	363
5th Fiscal Year	0
Thereafter	0
Total	$ (9,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.30851090%
Employer's proportionate share at MD		0.26361426%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,129,662)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,064,760)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(985,644)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,132,881)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,589)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	35,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(91,102)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,825
Changes of assumptions	$ 0	$ 13,468
Net difference between projected and actual earnings on investments	$ 30,064	$ 0
Changes in proportionate share	$ 83,266	$ 9,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,330	$ 44,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 69,122

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	$ 5,426
2nd Fiscal Year	43,961
3rd Fiscal Year	16,265
4th Fiscal Year	3,471
5th Fiscal Year	0
Thereafter	0
Total	$ 69,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03374586%
Employer's proportionate share at MD		0.03614441%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,566)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(145,990)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(135,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(155,330)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,357)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(19,700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,855
Changes of assumptions	$ 0	$ 1,847
Net difference between projected and actual earnings on investments	$ 4,122	$ 0
Changes in proportionate share	$ 119	$ 4,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,241	$ 9,151
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	$ (12,200)
2nd Fiscal Year	4,585
3rd Fiscal Year	2,230
4th Fiscal Year	476
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01014845%
Employer's proportionate share at MD		0.01318440%
Employer's proportionate share of system NOL/(A) at prior MD	$	(37,160)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(53,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(49,296)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(56,660)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,331)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,385)
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)	**$**	**(12,716)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,042
Changes of assumptions	$ 0	$ 674
Net difference between projected and actual earnings on investments	$ 1,504	$ 0
Changes in proportionate share	$ 0	$ 5,950
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,504	$ 7,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,457)
2nd Fiscal Year	1,308
3rd Fiscal Year	813
4th Fiscal Year	174
5th Fiscal Year	0
Thereafter	0
Total	$ (6,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05671488%
Employer's proportionate share at MD		0.06081745%
Employer's proportionate share of system NOL/(A) at prior MD	$	(207,671)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(245,647)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(227,394)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(261,363)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(29,205)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(47,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,804
Changes of assumptions	$ 0	$ 3,107
Net difference between projected and actual earnings on investments	$ 6,936	$ 0
Changes in proportionate share	$ 0	$ 11,780
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,936	$ 19,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,012)
2nd Fiscal Year	7,704
3rd Fiscal Year	3,752
4th Fiscal Year	801
5th Fiscal Year	0
Thereafter	0
Total	$ (12,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00758948%
Employer's proportionate share at MD		0.01245510%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,790)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,307)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,569)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,981)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,382)
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)	**$**	**(15,363)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 984
Changes of assumptions	$ 0	$ 636
Net difference between projected and actual earnings on investments	$ 1,420	$ 0
Changes in proportionate share	$ 84	$ 9,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,504	$ 10,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,140)

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	$ (10,972)
2nd Fiscal Year	899
3rd Fiscal Year	768
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (9,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01445049%
Employer's proportionate share at MD		0.01529489%
Employer's proportionate share of system NOL/(A) at prior MD	$	(52,913)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,777)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,730)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,345)
▪ 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)	**$**	**(6,842)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,208
Changes of assumptions	$ 0	$ 781
Net difference between projected and actual earnings on investments	$ 1,744	$ 0
Changes in proportionate share	$ 804	$ 1,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,548	$ 3,555
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	$ (4,122)
2nd Fiscal Year	1,969
3rd Fiscal Year	944
4th Fiscal Year	201
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01148614%
Employer's proportionate share at MD		0.01633311%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,058)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,971)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(61,069)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(70,191)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,843)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,755)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,598)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,290
Changes of assumptions	$ 0	$ 834
Net difference between projected and actual earnings on investments	$ 1,863	$ 0
Changes in proportionate share	$ 0	$ 9,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,863	$ 11,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,948)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,610)
2nd Fiscal Year	1,438
3rd Fiscal Year	1,008
4th Fiscal Year	215
5th Fiscal Year	0
Thereafter	0
Total	$ (9,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00922922%
Employer's proportionate share at MD		0.01350613%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,794)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,552)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,043)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,486)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,424)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,910)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,067
Changes of assumptions	$ 0	$ 690
Net difference between projected and actual earnings on investments	$ 1,540	$ 0
Changes in proportionate share	$ 0	$ 8,603
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,540	$ 10,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,820)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,974)
2nd Fiscal Year	1,143
3rd Fiscal Year	833
4th Fiscal Year	178
5th Fiscal Year	0
Thereafter	0
Total	$ (8,820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02533628%
Employer's proportionate share at MD		0.01752782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(92,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(70,796)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(65,536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(75,326)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,417)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,795
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**7,378**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,385
Changes of assumptions	$ 0	$ 896
Net difference between projected and actual earnings on investments	$ 1,999	$ 0
Changes in proportionate share	$ 14,482	$ 3,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,481	$ 5,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,041
2nd Fiscal Year	3,737
3rd Fiscal Year	1,081
4th Fiscal Year	231
5th Fiscal Year	0
Thereafter	0
Total	$ 11,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01286218%
Employer's proportionate share at MD		0.01591583%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,097)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(64,285)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,509)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(68,398)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,643)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,456)
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)	**$**	**(14,099)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,257
Changes of assumptions	$ 0	$ 813
Net difference between projected and actual earnings on investments	$ 1,815	$ 0
Changes in proportionate share	$ 151	$ 5,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,966	$ 7,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,767)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,642)
2nd Fiscal Year	1,683
3rd Fiscal Year	982
4th Fiscal Year	210
5th Fiscal Year	0
Thereafter	0
Total	$ (5,767)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06508191%
Employer's proportionate share at MD		0.06839959%
Employer's proportionate share of system NOL/(A) at prior MD	$	(238,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(276,272)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(255,744)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(293,947)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,846)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,254)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(50,100)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,403
Changes of assumptions	$ 0	$ 3,495
Net difference between projected and actual earnings on investments	$ 7,801	$ 0
Changes in proportionate share	$ 0	$ 10,814
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,801	$ 19,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,911)

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	$ (25,914)
2nd Fiscal Year	8,882
3rd Fiscal Year	4,220
4th Fiscal Year	901
5th Fiscal Year	0
Thereafter	0
Total	$ (11,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06768577%
Employer's proportionate share at MD		0.06489069%
Employer's proportionate share of system NOL/(A) at prior MD	$	(247,842)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(262,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(242,624)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(278,867)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,290)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,126
Changes of assumptions	$ 0	$ 3,315
Net difference between projected and actual earnings on investments	$ 7,400	$ 0
Changes in proportionate share	$ 5,184	$ 4,050
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,584	$ 12,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,194)
2nd Fiscal Year	9,429
3rd Fiscal Year	4,004
4th Fiscal Year	854
5th Fiscal Year	0
Thereafter	0
Total	$ 93

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01296925%
Employer's proportionate share at MD		0.00782117%
Employer's proportionate share of system NOL/(A) at prior MD	$	(47,489)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,590)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,243)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,611)
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)	$	12,612
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 618
Changes of assumptions	$ 0	$ 400
Net difference between projected and actual earnings on investments	$ 892	$ 0
Changes in proportionate share	$ 13,395	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,287	$ 1,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,736
2nd Fiscal Year	1,948
3rd Fiscal Year	483
4th Fiscal Year	103
5th Fiscal Year	0
Thereafter	0
Total	$ 13,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01715394%
Employer's proportionate share at MD		0.00711325%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,812)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,731)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,569)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,416)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,195
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)	**$**	**4,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 562
Changes of assumptions	$ 0	$ 363
Net difference between projected and actual earnings on investments	$ 811	$ 0
Changes in proportionate share	$ 18,622	$ 2,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,433	$ 3,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,368

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,160
2nd Fiscal Year	2,675
3rd Fiscal Year	439
4th Fiscal Year	94
5th Fiscal Year	0
Thereafter	0
Total	$ 16,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02166124%
Employer's proportionate share at MD		0.01260938%
Employer's proportionate share of system NOL/(A) at prior MD	$	(79,316)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,189)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,055)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	23
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,032)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 996
Changes of assumptions	$ 0	$ 644
Net difference between projected and actual earnings on investments	$ 1,438	$ 0
Changes in proportionate share	$ 16,788	$ 3,792
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,226	$ 5,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,794

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	$ 8,583
2nd Fiscal Year	3,267
3rd Fiscal Year	778
4th Fiscal Year	166
5th Fiscal Year	0
Thereafter	0
Total	$ 12,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00797615%
Employer's proportionate share at MD		0.00434307%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,206)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,542)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(16,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,664)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,086)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,378
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 343
Changes of assumptions	$ 0	$ 222
Net difference between projected and actual earnings on investments	$ 495	$ 0
Changes in proportionate share	$ 6,738	$ 871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,233	$ 1,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,797

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	$ 4,261
2nd Fiscal Year	1,212
3rd Fiscal Year	268
4th Fiscal Year	57
5th Fiscal Year	0
Thereafter	0
Total	$ 5,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00255897%
Employer's proportionate share at MD		0.00514085%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,764)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,093)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,469)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,689)
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)	**$**	**(8,158)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	406
Changes of assumptions	$	0	$	263
Net difference between projected and actual earnings on investments	$	586	$	0
Changes in proportionate share	$	0	$	5,235
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	586	$	5,904
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,318)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,976)
2nd Fiscal Year	274
3rd Fiscal Year	317
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ (5,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00724956%
Employer's proportionate share at MD		0.00318221%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,545)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,853)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,898)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,676)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,528)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,216
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**2,688**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 251
Changes of assumptions	$ 0	$ 163
Net difference between projected and actual earnings on investments	$ 363	$ 0
Changes in proportionate share	$ 7,543	$ 1,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,906	$ 1,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,377

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,014
2nd Fiscal Year	1,124
3rd Fiscal Year	196
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ 6,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01160490%
Employer's proportionate share at MD		0.00768595%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,493)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,044)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,030)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,691)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	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)	**$**	**(3,156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 607
Changes of assumptions	$ 0	$ 393
Net difference between projected and actual earnings on investments	$ 877	$ 0
Changes in proportionate share	$ 7,268	$ 1,514
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,145	$ 2,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,631

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	$ 3,334
2nd Fiscal Year	1,721
3rd Fiscal Year	474
4th Fiscal Year	101
5th Fiscal Year	0
Thereafter	0
Total	$ 5,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00052292%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,112)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,247)
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)	$	(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)	**$**	**(1,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 41
Changes of assumptions	$ 0	$ 27
Net difference between projected and actual earnings on investments	$ 60	$ 0
Changes in proportionate share	$ 0	$ 970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 60	$ 1,038
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	$ (1,001)
2nd Fiscal Year	(17)
3rd Fiscal Year	32
4th Fiscal Year	7
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00046289%
Employer's proportionate share at MD		0.00013578%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,695)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(548)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(584)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	603
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11
Changes of assumptions	$ 0	$ 7
Net difference between projected and actual earnings on investments	$ 15	$ 0
Changes in proportionate share	$ 647	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 662	$ 18
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 644

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 560
2nd Fiscal Year	75
3rd Fiscal Year	8
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008790%
Employer's proportionate share at MD		0.00029449%
Employer's proportionate share of system NOL/(A) at prior MD	$	(322)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,189)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,101)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,266)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(141)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(426)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23
Changes of assumptions	$ 0	$ 15
Net difference between projected and actual earnings on investments	$ 34	$ 0
Changes in proportionate share	$ 53	$ 383
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 87	$ 421
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	$ (362)
2nd Fiscal Year	6
3rd Fiscal Year	18
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ (334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00150993%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,646)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,489)
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)	$	(2,537)
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)	**$**	**(3,262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 119
Changes of assumptions	$ 0	$ 77
Net difference between projected and actual earnings on investments	$ 172	$ 0
Changes in proportionate share	$ 4	$ 2,801
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 176	$ 2,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,821)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,888)
2nd Fiscal Year	(47)
3rd Fiscal Year	93
4th Fiscal Year	20
5th Fiscal Year	0
Thereafter	0
Total	$ (2,821)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00237989%
Employer's proportionate share at MD		0.00127660%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,714)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,156)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,486)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(613)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,167
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)	**$**	**554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 101
Changes of assumptions	$ 0	$ 65
Net difference between projected and actual earnings on investments	$ 146	$ 0
Changes in proportionate share	$ 2,046	$ 118
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,192	$ 284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,908

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,450
2nd Fiscal Year	362
3rd Fiscal Year	79
4th Fiscal Year	17
5th Fiscal Year	0
Thereafter	0
Total	$ 1,908

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00121671%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,914)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,229)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(584)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,051)
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)	**$**	**(2,635)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	96
Changes of assumptions	$	0	$	62
Net difference between projected and actual earnings on investments	$	139	$	0
Changes in proportionate share	$	0	$	2,257
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	139	$	2,415
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,276)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,330)
2nd Fiscal Year	(38)
3rd Fiscal Year	75
4th Fiscal Year	16
5th Fiscal Year	0
Thereafter	0
Total	$ (2,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01243857%
Employer's proportionate share at MD		0.00743036%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,546)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,012)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,932)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,568)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,248
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(2,320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 587
Changes of assumptions	$ 0	$ 380
Net difference between projected and actual earnings on investments	$ 847	$ 0
Changes in proportionate share	$ 9,288	$ 1,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,135	$ 2,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,424

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	$ 4,999
2nd Fiscal Year	1,870
3rd Fiscal Year	458
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ 7,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26005692%
Employer's proportionate share at MD		0.23515637%
Employer's proportionate share of system NOL/(A) at prior MD	$	(952,240)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(949,817)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(879,241)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,010,583)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(112,923)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	14,253
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)	**$**	**(98,670)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,577
Changes of assumptions	$ 0	$ 12,014
Net difference between projected and actual earnings on investments	$ 26,818	$ 0
Changes in proportionate share	$ 46,181	$ 9,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 72,999	$ 39,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,867)
2nd Fiscal Year	36,660
3rd Fiscal Year	14,509
4th Fiscal Year	3,096
5th Fiscal Year	0
Thereafter	0
Total	$ 33,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12379609%
Employer's proportionate share at MD		0.13484742%
Employer's proportionate share of system NOL/(A) at prior MD	$	(453,299)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(544,660)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(504,190)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(579,506)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(64,754)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(23,041)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(87,795)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,653
Changes of assumptions	$ 0	$ 6,889
Net difference between projected and actual earnings on investments	$ 15,378	$ 0
Changes in proportionate share	$ 2,886	$ 20,496
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,264	$ 38,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,621)
2nd Fiscal Year	16,752
3rd Fiscal Year	8,320
4th Fiscal Year	1,775
5th Fiscal Year	0
Thereafter	0
Total	$ (19,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13497551%
Employer's proportionate share at MD		0.16956725%
Employer's proportionate share of system NOL/(A) at prior MD	$	(494,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(684,897)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(634,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(728,715)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(81,427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(74,041)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(155,468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,395
Changes of assumptions	$ 0	$ 8,663
Net difference between projected and actual earnings on investments	$ 19,338	$ 0
Changes in proportionate share	$ 0	$ 68,362
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,338	$ 90,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,082)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (101,353)
2nd Fiscal Year	17,576
3rd Fiscal Year	10,462
4th Fiscal Year	2,232
5th Fiscal Year	0
Thereafter	0
Total	$ (71,082)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22410557%
Employer's proportionate share at MD		0.23216712%
Employer's proportionate share of system NOL/(A) at prior MD	$	(820,598)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(937,743)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(868,065)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(997,737)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(111,488)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,659)
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)	**$**	**(131,147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,341
Changes of assumptions	$ 0	$ 11,861
Net difference between projected and actual earnings on investments	$ 26,477	$ 0
Changes in proportionate share	$ 0	$ 18,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,477	$ 48,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,185)

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	$ (70,256)
2nd Fiscal Year	30,690
3rd Fiscal Year	14,324
4th Fiscal Year	3,057
5th Fiscal Year	0
Thereafter	0
Total	$ (22,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.27901378%
Employer's proportionate share at MD		0.19035800%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,021,653)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(768,872)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(711,742)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(818,063)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(91,411)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,166)
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)	**$**	**(106,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,038
Changes of assumptions	$ 0	$ 9,725
Net difference between projected and actual earnings on investments	$ 21,709	$ 0
Changes in proportionate share	$ 164,423	$ 46,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 186,132	$ 71,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 114,761

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	$ 59,284
2nd Fiscal Year	41,226
3rd Fiscal Year	11,745
4th Fiscal Year	2,506
5th Fiscal Year	0
Thereafter	0
Total	$ 114,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04064475%
Employer's proportionate share at MD		0.04680100%
Employer's proportionate share of system NOL/(A) at prior MD	$	(148,827)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(189,033)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(174,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,669)
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)	**$**	**(32,143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,697
Changes of assumptions	$ 0	$ 2,391
Net difference between projected and actual earnings on investments	$ 5,337	$ 0
Changes in proportionate share	$ 0	$ 11,784
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,337	$ 17,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,535)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,462)
2nd Fiscal Year	5,424
3rd Fiscal Year	2,888
4th Fiscal Year	616
5th Fiscal Year	0
Thereafter	0
Total	$ (12,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01147492%
Employer's proportionate share at MD		0.01132526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,017)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,744)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,345)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,670)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,438)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,704)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 895
Changes of assumptions	$ 0	$ 579
Net difference between projected and actual earnings on investments	$ 1,292	$ 0
Changes in proportionate share	$ 278	$ 875
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,570	$ 2,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (779)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,216)
2nd Fiscal Year	1,589
3rd Fiscal Year	699
4th Fiscal Year	149
5th Fiscal Year	0
Thereafter	0
Total	$ (779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01514529%
Employer's proportionate share at MD		0.01252278%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,457)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,581)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,822)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,014)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,633)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 989
Changes of assumptions	$ 0	$ 640
Net difference between projected and actual earnings on investments	$ 1,428	$ 0
Changes in proportionate share	$ 4,864	$ 1,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,292	$ 2,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,608

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	$ 499
2nd Fiscal Year	2,172
3rd Fiscal Year	773
4th Fiscal Year	165
5th Fiscal Year	0
Thereafter	0
Total	$ 3,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00015430%
Employer's proportionate share at MD		0.00158253%
Employer's proportionate share of system NOL/(A) at prior MD	$	(565)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(6,392)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,801)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(760)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,459)
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)	**$**	**(3,219)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	125
Changes of assumptions	$	0	$	81
Net difference between projected and actual earnings on investments	$	180	$	0
Changes in proportionate share	$	12	$	2,649
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	192	$	2,855
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,663)

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	$ (2,758)
2nd Fiscal Year	(23)
3rd Fiscal Year	98
4th Fiscal Year	21
5th Fiscal Year	0
Thereafter	0
Total	$ (2,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03802640%
Employer's proportionate share at MD		0.03563305%
Employer's proportionate share of system NOL/(A) at prior MD	$	(139,240)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(143,925)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(133,231)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(153,133)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,111)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,251
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)	**$**	**9,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,815
Changes of assumptions	$ 0	$ 1,821
Net difference between projected and actual earnings on investments	$ 4,064	$ 0
Changes in proportionate share	$ 17,183	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,247	$ 4,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,611

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	$ 8,621
2nd Fiscal Year	5,323
3rd Fiscal Year	2,199
4th Fiscal Year	469
5th Fiscal Year	0
Thereafter	0
Total	$ 16,611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00141905%
Employer's proportionate share at MD		0.00019893%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,196)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(803)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(744)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(96)
▪ 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)	**$**	**52**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16
Changes of assumptions	$ 0	$ 10
Net difference between projected and actual earnings on investments	$ 23	$ 0
Changes in proportionate share	$ 2,263	$ 572
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,286	$ 598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,688

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,440
2nd Fiscal Year	232
3rd Fiscal Year	12
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ 1,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16136100%
Employer's proportionate share at MD		0.18010852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(590,849)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(727,474)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(673,419)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(774,016)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(86,489)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(77,093)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(163,582)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,228
Changes of assumptions	$ 0	$ 9,202
Net difference between projected and actual earnings on investments	$ 20,540	$ 0
Changes in proportionate share	$ 0	$ 46,743
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 20,540	$ 70,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (49,633)

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	$ (84,820)
2nd Fiscal Year	21,703
3rd Fiscal Year	11,112
4th Fiscal Year	2,371
5th Fiscal Year	0
Thereafter	0
Total	$ (49,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00300142%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,123)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,899)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,441)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,775)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,216)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 237
Changes of assumptions	$ 0	$ 153
Net difference between projected and actual earnings on investments	$ 342	$ 0
Changes in proportionate share	$ 137	$ 5,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 479	$ 5,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,478)

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	$ (5,610)
2nd Fiscal Year	(93)
3rd Fiscal Year	185
4th Fiscal Year	40
5th Fiscal Year	0
Thereafter	0
Total	$ (5,478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.40153670%
Employer's proportionate share at MD		0.32053611%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,470,290)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,294,673)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,198,473)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,377,503)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153,923)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	45,691
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)	**$**	**(108,232)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25,322
Changes of assumptions	$ 0	$ 16,376
Net difference between projected and actual earnings on investments	$ 36,555	$ 0
Changes in proportionate share	$ 150,225	$ 32,630
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 186,780	$ 74,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 112,452

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,551
2nd Fiscal Year	57,904
3rd Fiscal Year	19,777
4th Fiscal Year	4,220
5th Fiscal Year	0
Thereafter	0
Total	$ 112,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28194213%
Employer's proportionate share at MD		0.34605115%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,032,376)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,397,730)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,293,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,487,153)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(166,176)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	195,327
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)	**$**	**29,151**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,337
Changes of assumptions	$ 0	$ 17,680
Net difference between projected and actual earnings on investments	$ 39,465	$ 0
Changes in proportionate share	$ 27,323	$ 118,898
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 66,788	$ 163,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (97,127)

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	$ (159,996)
2nd Fiscal Year	36,962
3rd Fiscal Year	21,351
4th Fiscal Year	4,556
5th Fiscal Year	0
Thereafter	0
Total	$ (97,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16719338%
Employer's proportionate share at MD		0.14536731%
Employer's proportionate share of system NOL/(A) at prior MD	$	(612,205)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(587,151)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(543,523)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(624,715)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,806)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,544
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)	**$**	**(59,262)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,484
Changes of assumptions	$ 0	$ 7,427
Net difference between projected and actual earnings on investments	$ 16,578	$ 0
Changes in proportionate share	$ 40,479	$ 8,133
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,057	$ 27,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,013

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	$ (4,615)
2nd Fiscal Year	23,746
3rd Fiscal Year	8,969
4th Fiscal Year	1,914
5th Fiscal Year	0
Thereafter	0
Total	$ 30,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04271652%
Employer's proportionate share at MD		0.04484974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(156,413)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(181,152)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(167,692)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(192,742)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,537)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,886)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,423)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,543
Changes of assumptions	$ 0	$ 2,291
Net difference between projected and actual earnings on investments	$ 5,115	$ 0
Changes in proportionate share	$ 0	$ 5,986
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,115	$ 11,820
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	$ (15,896)
2nd Fiscal Year	5,832
3rd Fiscal Year	2,767
4th Fiscal Year	590
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00650426%
Employer's proportionate share at MD		0.00864908%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,816)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,934)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,169)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,277)
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)	**$**	**(10,430)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	683
Changes of assumptions	$	0	$	442
Net difference between projected and actual earnings on investments	$	986	$	0
Changes in proportionate share	$	0	$	4,504
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	986	$	5,629
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,122)
2nd Fiscal Year	832
3rd Fiscal Year	534
4th Fiscal Year	114
5th Fiscal Year	0
Thereafter	0
Total	$ (4,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01950017%
Employer's proportionate share at MD		0.01579791%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,809)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,068)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,891)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,586)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,745
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,841)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,248
Changes of assumptions	$ 0	$ 807
Net difference between projected and actual earnings on investments	$ 1,802	$ 0
Changes in proportionate share	$ 6,866	$ 1,800
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,668	$ 3,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,813

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	$ 824
2nd Fiscal Year	2,806
3rd Fiscal Year	975
4th Fiscal Year	208
5th Fiscal Year	0
Thereafter	0
Total	$ 4,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00256037%
Employer's proportionate share at MD		0.00111222%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,375)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,492)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,159)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,780)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(534)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,507
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**973**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 88
Changes of assumptions	$ 0	$ 57
Net difference between projected and actual earnings on investments	$ 127	$ 0
Changes in proportionate share	$ 2,686	$ 363
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,813	$ 508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,305

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	$ 1,824
2nd Fiscal Year	398
3rd Fiscal Year	69
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ 2,305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196236%
Employer's proportionate share at MD		0.00068357%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,556)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,938)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(328)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,203
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 54
Changes of assumptions	$ 0	$ 35
Net difference between projected and actual earnings on investments	$ 78	$ 0
Changes in proportionate share	$ 2,371	$ 246
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,449	$ 335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,114

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,753
2nd Fiscal Year	309
3rd Fiscal Year	42
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ 2,114

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03267281%
Employer's proportionate share at MD		0.04372840%
Employer's proportionate share of system NOL/(A) at prior MD	$	(119,637)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,623)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,499)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,923)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,999)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(28,234)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(49,233)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,454
Changes of assumptions	$ 0	$ 2,234
Net difference between projected and actual earnings on investments	$ 4,987	$ 0
Changes in proportionate share	$ 0	$ 24,018
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,987	$ 29,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,719)

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	$ (32,166)
2nd Fiscal Year	4,172
3rd Fiscal Year	2,698
4th Fiscal Year	576
5th Fiscal Year	0
Thereafter	0
Total	$ (24,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.96140225%
Employer's proportionate share at MD		0.96885526%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,520,327)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(3,913,289)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,622,515)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,163,651)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(465,249)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(190,615)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(655,864)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 76,537
Changes of assumptions	$ 0	$ 49,499
Net difference between projected and actual earnings on investments	$ 110,492	$ 0
Changes in proportionate share	$ 0	$ 67,463
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 110,492	$ 193,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,007)

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	$ (288,030)
2nd Fiscal Year	132,490
3rd Fiscal Year	59,777
4th Fiscal Year	12,756
5th Fiscal Year	0
Thereafter	0
Total	$ (83,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.55190951%
Employer's proportionate share at MD		0.51415672%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,020,904)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,076,723)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,922,414)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,209,586)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(246,901)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	22,869
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)	**$**	**(224,032)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 40,617
Changes of assumptions	$ 0	$ 26,268
Net difference between projected and actual earnings on investments	$ 58,636	$ 0
Changes in proportionate share	$ 70,017	$ 25,034
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 128,653	$ 91,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,734

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	$ (79,100)
2nd Fiscal Year	77,342
3rd Fiscal Year	31,723
4th Fiscal Year	6,769
5th Fiscal Year	0
Thereafter	0
Total	$ 36,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06339494%
Employer's proportionate share at MD		0.05764728%
Employer's proportionate share of system NOL/(A) at prior MD	$	(232,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(232,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(215,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(247,739)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,683)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,011
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)	**$**	**(19,672)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,554
Changes of assumptions	$ 0	$ 2,945
Net difference between projected and actual earnings on investments	$ 6,574	$ 0
Changes in proportionate share	$ 10,907	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,481	$ 7,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,982

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	$ (3,261)
2nd Fiscal Year	8,927
3rd Fiscal Year	3,557
4th Fiscal Year	759
5th Fiscal Year	0
Thereafter	0
Total	$ 9,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00862606%
Employer's proportionate share at MD		0.01411176%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,586)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,999)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,763)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(60,645)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,777)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,071)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,115
Changes of assumptions	$ 0	$ 721
Net difference between projected and actual earnings on investments	$ 1,609	$ 0
Changes in proportionate share	$ 816	$ 10,174
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,425	$ 12,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,585)

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	$ (11,664)
2nd Fiscal Year	1,023
3rd Fiscal Year	871
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ (9,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06849512%
Employer's proportionate share at MD		0.05686333%
Employer's proportionate share of system NOL/(A) at prior MD	$	(250,806)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(229,676)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(212,610)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(244,370)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(27,306)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,379
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)	**$**	**(14,927)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,492
Changes of assumptions	$ 0	$ 2,905
Net difference between projected and actual earnings on investments	$ 6,485	$ 0
Changes in proportionate share	$ 21,573	$ 2,523
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 28,058	$ 9,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,138

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	$ 4,069
2nd Fiscal Year	9,812
3rd Fiscal Year	3,508
4th Fiscal Year	749
5th Fiscal Year	0
Thereafter	0
Total	$ 18,138

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10538441%
Employer's proportionate share at MD		0.15844723%
Employer's proportionate share of system NOL/(A) at prior MD	$	(385,882)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(639,982)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(592,429)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(680,926)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(76,087)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(86,825)
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)	**$**	**(162,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,517
Changes of assumptions	$ 0	$ 8,095
Net difference between projected and actual earnings on investments	$ 18,070	$ 0
Changes in proportionate share	$ 496	$ 98,411
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,566	$ 119,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (100,457)

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	$ (125,246)
2nd Fiscal Year	12,927
3rd Fiscal Year	9,776
4th Fiscal Year	2,086
5th Fiscal Year	0
Thereafter	0
Total	$ (100,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22418692%
Employer's proportionate share at MD		0.28725566%
Employer's proportionate share of system NOL/(A) at prior MD	$	(820,896)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,160,250)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,074,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,234,480)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(137,942)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(123,403)
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)	**$**	**(261,345)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 22,693
Changes of assumptions	$ 0	$ 14,676
Net difference between projected and actual earnings on investments	$ 32,760	$ 0
Changes in proportionate share	$ 4,439	$ 116,968
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 37,199	$ 154,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (117,138)

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	$ (167,664)
2nd Fiscal Year	29,021
3rd Fiscal Year	17,723
4th Fiscal Year	3,782
5th Fiscal Year	0
Thereafter	0
Total	$ (117,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01325119%
Employer's proportionate share at MD		0.01912853%
Employer's proportionate share of system NOL/(A) at prior MD	$	(48,521)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,262)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,521)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,205)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,186)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,548)
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)	**$**	**(21,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,511
Changes of assumptions	$ 0	$ 977
Net difference between projected and actual earnings on investments	$ 2,181	$ 0
Changes in proportionate share	$ 0	$ 12,400
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,181	$ 14,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,707)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,790)
2nd Fiscal Year	1,651
3rd Fiscal Year	1,180
4th Fiscal Year	252
5th Fiscal Year	0
Thereafter	0
Total	$ (12,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00606148%
Employer's proportionate share at MD		0.01814250%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,195)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,279)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(67,834)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(77,967)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,712)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,261)
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)	**$**	**(24,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,433
Changes of assumptions	$ 0	$ 927
Net difference between projected and actual earnings on investments	$ 2,069	$ 0
Changes in proportionate share	$ 513	$ 22,405
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,582	$ 24,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,183)

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	$ (24,010)
2nd Fiscal Year	468
3rd Fiscal Year	1,119
4th Fiscal Year	239
5th Fiscal Year	0
Thereafter	0
Total	$ (22,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08103234%
Employer's proportionate share at MD		0.07989054%
Employer's proportionate share of system NOL/(A) at prior MD	$	(296,713)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(322,685)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(298,708)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(343,329)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,364)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,631)
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)	**$**	**(47,995)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,311
Changes of assumptions	$ 0	$ 4,082
Net difference between projected and actual earnings on investments	$ 9,111	$ 0
Changes in proportionate share	$ 2,118	$ 3,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,229	$ 13,941
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	$ (19,914)
2nd Fiscal Year	11,222
3rd Fiscal Year	4,929
4th Fiscal Year	1,052
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00831747%
Employer's proportionate share at MD		0.02339187%
Employer's proportionate share of system NOL/(A) at prior MD	$	(30,456)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(94,482)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(87,461)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(100,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,035)
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)	**$**	**(37,268)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,848
Changes of assumptions	$ 0	$ 1,195
Net difference between projected and actual earnings on investments	$ 2,668	$ 0
Changes in proportionate share	$ 868	$ 27,957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,536	$ 31,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,464)

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	$ (29,904)
2nd Fiscal Year	688
3rd Fiscal Year	1,443
4th Fiscal Year	308
5th Fiscal Year	0
Thereafter	0
Total	$ (27,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02409257%
Employer's proportionate share at MD		0.02739736%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,219)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(110,660)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(117,740)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,156)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,960)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,164
Changes of assumptions	$ 0	$ 1,400
Net difference between projected and actual earnings on investments	$ 3,124	$ 0
Changes in proportionate share	$ 1,769	$ 6,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,893	$ 9,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,800)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,076)
2nd Fiscal Year	3,225
3rd Fiscal Year	1,690
4th Fiscal Year	361
5th Fiscal Year	0
Thereafter	0
Total	$ (4,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01802033%
Employer's proportionate share at MD		0.02271821%
Employer's proportionate share of system NOL/(A) at prior MD	$	(65,984)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(91,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(84,943)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(97,631)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,909)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,730)
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)	**$**	**(21,639)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,795
Changes of assumptions	$ 0	$ 1,161
Net difference between projected and actual earnings on investments	$ 2,591	$ 0
Changes in proportionate share	$ 0	$ 9,759
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,591	$ 12,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,124)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,168)
2nd Fiscal Year	2,344
3rd Fiscal Year	1,402
4th Fiscal Year	299
5th Fiscal Year	0
Thereafter	0
Total	$ (10,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04162009%
Employer's proportionate share at MD		0.01997803%
Employer's proportionate share of system NOL/(A) at prior MD	$	(152,399)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(80,693)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(74,697)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(85,855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,594)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	462
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,578
Changes of assumptions	$ 0	$ 1,021
Net difference between projected and actual earnings on investments	$ 2,278	$ 0
Changes in proportionate share	$ 40,138	$ 10,577
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 42,416	$ 13,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,240

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,338
2nd Fiscal Year	6,407
3rd Fiscal Year	1,233
4th Fiscal Year	263
5th Fiscal Year	0
Thereafter	0
Total	$ 29,240

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07418535%
Employer's proportionate share at MD		0.07990079%
Employer's proportionate share of system NOL/(A) at prior MD	$	(271,641)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(322,726)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(298,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(343,373)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,369)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,442)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(69,811)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,312
Changes of assumptions	$ 0	$ 4,082
Net difference between projected and actual earnings on investments	$ 9,112	$ 0
Changes in proportionate share	$ 0	$ 17,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,112	$ 27,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,325)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,373)
2nd Fiscal Year	10,066
3rd Fiscal Year	4,930
4th Fiscal Year	1,052
5th Fiscal Year	0
Thereafter	0
Total	$ (18,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13746014%
Employer's proportionate share at MD		0.22795665%
Employer's proportionate share of system NOL/(A) at prior MD	$	(503,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(920,736)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(852,322)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(979,643)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(109,466)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(150,769)
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)	**$**	**(260,235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 18,008
Changes of assumptions	$ 0	$ 11,646
Net difference between projected and actual earnings on investments	$ 25,997	$ 0
Changes in proportionate share	$ 0	$ 169,799
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,997	$ 199,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,456)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (206,734)
2nd Fiscal Year	16,211
3rd Fiscal Year	14,065
4th Fiscal Year	3,001
5th Fiscal Year	0
Thereafter	0
Total	$ (173,456)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02985855%
Employer's proportionate share at MD		0.03182413%
Employer's proportionate share of system NOL/(A) at prior MD	$	(109,332)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(128,540)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(118,989)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(136,764)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,282)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,033)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,514
Changes of assumptions	$ 0	$ 1,626
Net difference between projected and actual earnings on investments	$ 3,629	$ 0
Changes in proportionate share	$ 0	$ 8,909
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,629	$ 13,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,420)

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	$ (15,864)
2nd Fiscal Year	4,062
3rd Fiscal Year	1,963
4th Fiscal Year	419
5th Fiscal Year	0
Thereafter	0
Total	$ (9,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09359855%
Employer's proportionate share at MD		0.11153397%
Employer's proportionate share of system NOL/(A) at prior MD	$	(342,726)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(450,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(417,022)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(479,317)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,146)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,811
Changes of assumptions	$ 0	$ 5,698
Net difference between projected and actual earnings on investments	$ 12,720	$ 0
Changes in proportionate share	$ 0	$ 33,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,720	$ 48,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,151)
2nd Fiscal Year	12,373
3rd Fiscal Year	6,881
4th Fiscal Year	1,468
5th Fiscal Year	0
Thereafter	0
Total	$ (35,428)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02494680%
Employer's proportionate share at MD		0.03275571%
Employer's proportionate share of system NOL/(A) at prior MD	$	(91,347)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(132,303)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(122,472)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(140,768)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,729)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,738)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(28,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,588
Changes of assumptions	$ 0	$ 1,673
Net difference between projected and actual earnings on investments	$ 3,736	$ 0
Changes in proportionate share	$ 879	$ 14,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,615	$ 18,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,129)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,787)
2nd Fiscal Year	3,205
3rd Fiscal Year	2,021
4th Fiscal Year	431
5th Fiscal Year	0
Thereafter	0
Total	$ (14,129)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02674318%
Employer's proportionate share at MD		0.03332782%
Employer's proportionate share of system NOL/(A) at prior MD	$	(97,924)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(134,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(124,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(143,226)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,004)
▪ 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)	**$**	**(28,773)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,633
Changes of assumptions	$ 0	$ 1,703
Net difference between projected and actual earnings on investments	$ 3,801	$ 0
Changes in proportionate share	$ 0	$ 13,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,801	$ 17,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,604)

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	$ (19,590)
2nd Fiscal Year	3,491
3rd Fiscal Year	2,056
4th Fiscal Year	439
5th Fiscal Year	0
Thereafter	0
Total	$ (13,604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10067278%
Employer's proportionate share at MD		0.12291930%
Employer's proportionate share of system NOL/(A) at prior MD	$	(368,629)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(496,482)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(459,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(528,245)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,026)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(60,736)
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)	**$**	**(119,762)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,710
Changes of assumptions	$ 0	$ 6,280
Net difference between projected and actual earnings on investments	$ 14,018	$ 0
Changes in proportionate share	$ 0	$ 42,267
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,018	$ 58,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,239)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,659)
2nd Fiscal Year	13,217
3rd Fiscal Year	7,584
4th Fiscal Year	1,618
5th Fiscal Year	0
Thereafter	0
Total	$ (44,239)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00045225%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,827)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,944)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(217)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(762)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(979)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 52	$ 0
Changes in proportionate share	$ 2	$ 839
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54	$ 898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (865)
2nd Fiscal Year	(14)
3rd Fiscal Year	28
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06146157%
Employer's proportionate share at MD		0.06490398%
Employer's proportionate share of system NOL/(A) at prior MD	$	(225,051)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(262,153)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(242,674)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(278,925)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(31,167)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,410)
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)	**$**	**(56,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,127
Changes of assumptions	$ 0	$ 3,316
Net difference between projected and actual earnings on investments	$ 7,402	$ 0
Changes in proportionate share	$ 0	$ 12,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,402	$ 20,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,233)

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	$ (26,471)
2nd Fiscal Year	8,379
3rd Fiscal Year	4,004
4th Fiscal Year	855
5th Fiscal Year	0
Thereafter	0
Total	$ (13,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01094190%
Employer's proportionate share at MD		0.00534856%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,066)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,603)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,985)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,568)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,401
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)	**$**	**833**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 423
Changes of assumptions	$ 0	$ 273
Net difference between projected and actual earnings on investments	$ 610	$ 0
Changes in proportionate share	$ 10,374	$ 1,745
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,984	$ 2,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,460
2nd Fiscal Year	1,682
3rd Fiscal Year	330
4th Fiscal Year	70
5th Fiscal Year	0
Thereafter	0
Total	$ 8,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01956142%
Employer's proportionate share at MD		0.01383695%
Employer's proportionate share of system NOL/(A) at prior MD	$	(71,627)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(55,889)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(51,736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(59,464)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,645)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,545
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)	**$**	**2,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,093
Changes of assumptions	$ 0	$ 707
Net difference between projected and actual earnings on investments	$ 1,578	$ 0
Changes in proportionate share	$ 10,849	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,427	$ 1,800
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	$ 6,715
2nd Fiscal Year	2,876
3rd Fiscal Year	854
4th Fiscal Year	182
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01502279%
Employer's proportionate share at MD		0.00990102%
Employer's proportionate share of system NOL/(A) at prior MD	$	(55,008)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,991)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,550)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,755)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,902)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 782
Changes of assumptions	$ 0	$ 506
Net difference between projected and actual earnings on investments	$ 1,129	$ 0
Changes in proportionate share	$ 9,499	$ 3,303
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,628	$ 4,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,037

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	$ 3,065
2nd Fiscal Year	2,231
3rd Fiscal Year	611
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ 6,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00116652%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,712)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,013)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(560)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,846)
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)	**$**	**(2,406)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	92
Changes of assumptions	$	0	$	60
Net difference between projected and actual earnings on investments	$	133	$	0
Changes in proportionate share	$	59	$	2,163
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	192	$	2,315
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,175)
2nd Fiscal Year	(35)
3rd Fiscal Year	72
4th Fiscal Year	15
5th Fiscal Year	0
Thereafter	0
Total	$ (2,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03199812%
Employer's proportionate share at MD		0.04366099%
Employer's proportionate share of system NOL/(A) at prior MD	$	(117,166)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(176,350)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(163,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(187,633)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,966)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,449
Changes of assumptions	$ 0	$ 2,231
Net difference between projected and actual earnings on investments	$ 4,979	$ 0
Changes in proportionate share	$ 2,944	$ 21,630
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,923	$ 27,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,715)
2nd Fiscal Year	4,060
3rd Fiscal Year	2,694
4th Fiscal Year	575
5th Fiscal Year	0
Thereafter	0
Total	$ (19,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11096991%
Employer's proportionate share at MD		0.09486322%
Employer's proportionate share of system NOL/(A) at prior MD	$	(406,334)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(383,161)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(354,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(407,674)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(45,554)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	40,466
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)	**$**	**(5,088)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,494
Changes of assumptions	$ 0	$ 4,847
Net difference between projected and actual earnings on investments	$ 10,819	$ 0
Changes in proportionate share	$ 33,022	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 43,841	$ 12,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,500

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,588
2nd Fiscal Year	15,810
3rd Fiscal Year	5,853
4th Fiscal Year	1,249
5th Fiscal Year	0
Thereafter	0
Total	$ 31,500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.21328993%
Employer's proportionate share at MD		2.39498066%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,104,312)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,673,531)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(8,954,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,292,419)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,150,082)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(751,635)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,901,717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 189,198
Changes of assumptions	$ 0	$ 122,360
Net difference between projected and actual earnings on investments	$ 273,132	$ 0
Changes in proportionate share	$ 0	$ 468,800
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 273,132	$ 780,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (507,226)

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	$ (986,506)
2nd Fiscal Year	299,982
3rd Fiscal Year	147,766
4th Fiscal Year	31,532
5th Fiscal Year	0
Thereafter	0
Total	$ (507,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01494985%
Employer's proportionate share at MD		0.01582667%
Employer's proportionate share of system NOL/(A) at prior MD	$	(54,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,925)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(59,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(68,015)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,600)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,902)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(12,502)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,250
Changes of assumptions	$ 0	$ 809
Net difference between projected and actual earnings on investments	$ 1,805	$ 0
Changes in proportionate share	$ 0	$ 2,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,805	$ 4,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,639)

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	$ (5,862)
2nd Fiscal Year	2,038
3rd Fiscal Year	976
4th Fiscal Year	208
5th Fiscal Year	0
Thereafter	0
Total	$ (2,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04326310%
Employer's proportionate share at MD		0.03483979%
Employer's proportionate share of system NOL/(A) at prior MD	$	(158,415)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(140,721)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(149,724)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,730)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,733
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)	**$**	**(8,997)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,752
Changes of assumptions	$ 0	$ 1,780
Net difference between projected and actual earnings on investments	$ 3,973	$ 0
Changes in proportionate share	$ 15,622	$ 2,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,595	$ 6,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,651

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	$ 3,812
2nd Fiscal Year	6,230
3rd Fiscal Year	2,150
4th Fiscal Year	459
5th Fiscal Year	0
Thereafter	0
Total	$ 12,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35964963%
Employer's proportionate share at MD		0.31502511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,316,914)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,272,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,177,868)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,353,819)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(151,277)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,524)
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)	**$**	**(168,801)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 24,886
Changes of assumptions	$ 0	$ 16,095
Net difference between projected and actual earnings on investments	$ 35,927	$ 0
Changes in proportionate share	$ 82,761	$ 25,247
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 118,688	$ 66,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,460

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	$ (22,135)
2nd Fiscal Year	51,011
3rd Fiscal Year	19,437
4th Fiscal Year	4,148
5th Fiscal Year	0
Thereafter	0
Total	$ 52,460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14978415%
Employer's proportionate share at MD		0.12292505%
Employer's proportionate share of system NOL/(A) at prior MD	$	(548,458)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(496,505)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(459,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(528,270)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,029)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(443)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(59,472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,711
Changes of assumptions	$ 0	$ 6,280
Net difference between projected and actual earnings on investments	$ 14,019	$ 0
Changes in proportionate share	$ 49,813	$ 10,928
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,832	$ 26,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,913

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,213
2nd Fiscal Year	21,497
3rd Fiscal Year	7,584
4th Fiscal Year	1,618
5th Fiscal Year	0
Thereafter	0
Total	$ 36,913

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.92825675%
Employer's proportionate share at MD		3.29000858%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,722,276)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(13,288,625)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(12,301,225)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(14,138,797)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,579,879)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,084,363
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(495,516)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 259,903
Changes of assumptions	$ 0	$ 168,088
Net difference between projected and actual earnings on investments	$ 375,205	$ 0
Changes in proportionate share	$ 880,377	$ 670,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,255,582	$ 1,098,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 156,679

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (482,803)
2nd Fiscal Year	393,178
3rd Fiscal Year	202,988
4th Fiscal Year	43,315
5th Fiscal Year	0
Thereafter	0
Total	$ 156,679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16460495%
Employer's proportionate share at MD		0.16835674%
Employer's proportionate share of system NOL/(A) at prior MD	$	(602,727)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(680,007)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(629,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(723,512)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(80,846)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(77,109)
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)	**$**	**(157,955)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,300
Changes of assumptions	$ 0	$ 8,601
Net difference between projected and actual earnings on investments	$ 19,200	$ 0
Changes in proportionate share	$ 0	$ 30,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 19,200	$ 52,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,462)

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	$ (68,675)
2nd Fiscal Year	22,609
3rd Fiscal Year	10,387
4th Fiscal Year	2,217
5th Fiscal Year	0
Thereafter	0
Total	$ (33,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.74753724%
Employer's proportionate share at MD		0.64365139%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,737,226)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,599,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,406,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,766,089)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(309,085)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(114,024)
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)	**$**	**(423,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 50,847
Changes of assumptions	$ 0	$ 32,884
Net difference between projected and actual earnings on investments	$ 73,404	$ 0
Changes in proportionate share	$ 192,669	$ 100,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 266,073	$ 184,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 81,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (73,135)
2nd Fiscal Year	106,368
3rd Fiscal Year	39,712
4th Fiscal Year	8,474
5th Fiscal Year	0
Thereafter	0
Total	$ 81,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03116913%
Employer's proportionate share at MD		0.05841183%
Employer's proportionate share of system NOL/(A) at prior MD	$	(114,131)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(235,930)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(218,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(251,025)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(28,050)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(48,736)
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)	**$**	**(76,786)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,614
Changes of assumptions	$ 0	$ 2,984
Net difference between projected and actual earnings on investments	$ 6,661	$ 0
Changes in proportionate share	$ 0	$ 51,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,661	$ 59,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,723)

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	$ (60,566)
2nd Fiscal Year	3,469
3rd Fiscal Year	3,604
4th Fiscal Year	769
5th Fiscal Year	0
Thereafter	0
Total	$ (52,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.72831013%
Employer's proportionate share at MD		0.66159297%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,666,823)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,672,230)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,473,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,843,193)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(317,700)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,822)
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)	**$**	**(323,522)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 52,264
Changes of assumptions	$ 0	$ 33,801
Net difference between projected and actual earnings on investments	$ 75,450	$ 0
Changes in proportionate share	$ 123,735	$ 42,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 199,185	$ 129,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 70,162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (81,946)
2nd Fiscal Year	102,579
3rd Fiscal Year	40,819
4th Fiscal Year	8,710
5th Fiscal Year	0
Thereafter	0
Total	$ 70,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04405515%
Employer's proportionate share at MD		0.04091306%
Employer's proportionate share of system NOL/(A) at prior MD	$	(161,315)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(165,251)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(152,972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(175,824)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(19,647)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,321
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)	**$**	**(12,326)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,232
Changes of assumptions	$ 0	$ 2,090
Net difference between projected and actual earnings on investments	$ 4,666	$ 0
Changes in proportionate share	$ 5,827	$ 2,184
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,493	$ 7,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,987

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	$ (6,253)
2nd Fiscal Year	6,177
3rd Fiscal Year	2,524
4th Fiscal Year	539
5th Fiscal Year	0
Thereafter	0
Total	$ 2,987

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15035832%
Employer's proportionate share at MD		0.15073852%
Employer's proportionate share of system NOL/(A) at prior MD	$	(550,561)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(608,846)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(563,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(647,798)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(72,385)
▪ 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)	**$**	**(77,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,908
Changes of assumptions	$ 0	$ 7,701
Net difference between projected and actual earnings on investments	$ 17,191	$ 0
Changes in proportionate share	$ 0	$ 1,683
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 17,191	$ 21,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,101)

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	$ (36,131)
2nd Fiscal Year	20,745
3rd Fiscal Year	9,300
4th Fiscal Year	1,985
5th Fiscal Year	0
Thereafter	0
Total	$ (4,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.17479875%
Employer's proportionate share at MD		0.18416140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(640,053)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(743,844)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(688,573)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(791,433)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(88,435)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(51,927)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(140,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,548
Changes of assumptions	$ 0	$ 9,409
Net difference between projected and actual earnings on investments	$ 21,002	$ 0
Changes in proportionate share	$ 0	$ 31,699
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 21,002	$ 55,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,654)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,285)
2nd Fiscal Year	23,845
3rd Fiscal Year	11,362
4th Fiscal Year	2,425
5th Fiscal Year	0
Thereafter	0
Total	$ (34,654)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01579988%
Employer's proportionate share at MD		0.01699501%
Employer's proportionate share of system NOL/(A) at prior MD	$	(57,854)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(68,644)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(63,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(73,036)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,161)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,608)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,769)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,343
Changes of assumptions	$ 0	$ 868
Net difference between projected and actual earnings on investments	$ 1,938	$ 0
Changes in proportionate share	$ 148	$ 2,216
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,086	$ 4,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,341)

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	$ (5,758)
2nd Fiscal Year	2,145
3rd Fiscal Year	1,049
4th Fiscal Year	224
5th Fiscal Year	0
Thereafter	0
Total	$ (2,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01084091%
Employer's proportionate share at MD		0.01505597%
Employer's proportionate share of system NOL/(A) at prior MD	$	(39,696)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(60,812)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,294)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(64,703)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,230)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,968)
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)	**$**	**(18,198)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,189
Changes of assumptions	$ 0	$ 769
Net difference between projected and actual earnings on investments	$ 1,717	$ 0
Changes in proportionate share	$ 0	$ 8,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,717	$ 10,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,032)
2nd Fiscal Year	1,368
3rd Fiscal Year	929
4th Fiscal Year	198
5th Fiscal Year	0
Thereafter	0
Total	$ (8,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06844930%
Employer's proportionate share at MD		0.10842396%
Employer's proportionate share of system NOL/(A) at prior MD	$	(250,638)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(437,934)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(405,393)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(465,951)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,066)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(70,879)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(122,945)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,565
Changes of assumptions	$ 0	$ 5,539
Net difference between projected and actual earnings on investments	$ 12,365	$ 0
Changes in proportionate share	$ 25	$ 74,138
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,390	$ 88,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,852)

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	$ (92,197)
2nd Fiscal Year	8,227
3rd Fiscal Year	6,690
4th Fiscal Year	1,427
5th Fiscal Year	0
Thereafter	0
Total	$ (75,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06762826%
Employer's proportionate share at MD		0.05158666%
Employer's proportionate share of system NOL/(A) at prior MD	$	(247,632)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(208,363)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(192,881)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(221,693)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,772)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	15,963
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,809)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,075
Changes of assumptions	$ 0	$ 2,636
Net difference between projected and actual earnings on investments	$ 5,883	$ 0
Changes in proportionate share	$ 29,751	$ 3,520
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,634	$ 10,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,403

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	$ 11,716
2nd Fiscal Year	9,825
3rd Fiscal Year	3,183
4th Fiscal Year	679
5th Fiscal Year	0
Thereafter	0
Total	$ 25,403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01401566%
Employer's proportionate share at MD		0.01769048%
Employer's proportionate share of system NOL/(A) at prior MD	$	(51,321)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,453)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,025)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,495)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(8,631)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,398
Changes of assumptions	$ 0	$ 904
Net difference between projected and actual earnings on investments	$ 2,017	$ 0
Changes in proportionate share	$ 3,707	$ 6,815
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,724	$ 9,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,393)

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	$ (6,539)
2nd Fiscal Year	1,823
3rd Fiscal Year	1,091
4th Fiscal Year	233
5th Fiscal Year	0
Thereafter	0
Total	$ (3,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04713732%
Employer's proportionate share at MD		0.06786487%
Employer's proportionate share of system NOL/(A) at prior MD	$	(172,601)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(274,112)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(253,744)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(291,649)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(32,589)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,375)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(63,964)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 5,361
Changes of assumptions	$ 0	$ 3,467
Net difference between projected and actual earnings on investments	$ 7,740	$ 0
Changes in proportionate share	$ 2,315	$ 38,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,055	$ 47,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,214)

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	$ (48,170)
2nd Fiscal Year	5,874
3rd Fiscal Year	4,187
4th Fiscal Year	893
5th Fiscal Year	0
Thereafter	0
Total	$ (37,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21478377%
Employer's proportionate share at MD		0.14725188%
Employer's proportionate share of system NOL/(A) at prior MD	$	(786,465)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(594,763)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(550,570)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(632,814)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(70,711)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	77,652
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)	**$**	**6,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,633
Changes of assumptions	$ 0	$ 7,523
Net difference between projected and actual earnings on investments	$ 16,793	$ 0
Changes in proportionate share	$ 125,246	$ 5,270
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 142,039	$ 24,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 117,613

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 74,876
2nd Fiscal Year	31,713
3rd Fiscal Year	9,085
4th Fiscal Year	1,939
5th Fiscal Year	0
Thereafter	0
Total	$ 117,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04415521%
Employer's proportionate share at MD		0.03353304%
Employer's proportionate share of system NOL/(A) at prior MD	$	(161,681)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(135,443)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(125,379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(144,108)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,103)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	16,444
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,649
Changes of assumptions	$ 0	$ 1,713
Net difference between projected and actual earnings on investments	$ 3,824	$ 0
Changes in proportionate share	$ 21,711	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,535	$ 4,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,173

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,242
2nd Fiscal Year	6,420
3rd Fiscal Year	2,069
4th Fiscal Year	441
5th Fiscal Year	0
Thereafter	0
Total	$ 21,173

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02372600%
Employer's proportionate share at MD		0.02824315%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,877)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,076)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(105,600)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(121,375)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,563)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,856)
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)	**$**	**(27,419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,231
Changes of assumptions	$ 0	$ 1,443
Net difference between projected and actual earnings on investments	$ 3,221	$ 0
Changes in proportionate share	$ 0	$ 9,874
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,221	$ 13,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,327)

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	$ (15,579)
2nd Fiscal Year	3,138
3rd Fiscal Year	1,743
4th Fiscal Year	372
5th Fiscal Year	0
Thereafter	0
Total	$ (10,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00666838%
Employer's proportionate share at MD		0.00242470%
Employer's proportionate share of system NOL/(A) at prior MD	$	(24,417)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,794)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,420)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,164)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	6,133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**4,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 192
Changes of assumptions	$ 0	$ 124
Net difference between projected and actual earnings on investments	$ 277	$ 0
Changes in proportionate share	$ 7,870	$ 595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,147	$ 911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,236

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	$ 6,005
2nd Fiscal Year	1,050
3rd Fiscal Year	150
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 7,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01538889%
Employer's proportionate share at MD		0.01009770%
Employer's proportionate share of system NOL/(A) at prior MD	$	(56,349)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,785)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,395)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,849)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,160)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 798
Changes of assumptions	$ 0	$ 516
Net difference between projected and actual earnings on investments	$ 1,152	$ 0
Changes in proportionate share	$ 9,814	$ 3,141
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,966	$ 4,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,511

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	$ 3,468
2nd Fiscal Year	2,287
3rd Fiscal Year	623
4th Fiscal Year	133
5th Fiscal Year	0
Thereafter	0
Total	$ 6,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01626791%
Employer's proportionate share at MD		0.01781182%
Employer's proportionate share of system NOL/(A) at prior MD	$	(59,568)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(71,943)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(66,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(76,546)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,553)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,992)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,407
Changes of assumptions	$ 0	$ 910
Net difference between projected and actual earnings on investments	$ 2,031	$ 0
Changes in proportionate share	$ 0	$ 4,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,031	$ 6,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,366)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,898)
2nd Fiscal Year	2,199
3rd Fiscal Year	1,099
4th Fiscal Year	235
5th Fiscal Year	0
Thereafter	0
Total	$ (4,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09416431%
Employer's proportionate share at MD		0.11205569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(344,798)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(452,602)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(418,972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(481,559)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(53,810)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,942)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(79,752)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,852
Changes of assumptions	$ 0	$ 5,725
Net difference between projected and actual earnings on investments	$ 12,779	$ 0
Changes in proportionate share	$ 0	$ 37,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,779	$ 52,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,252)
2nd Fiscal Year	12,452
3rd Fiscal Year	6,914
4th Fiscal Year	1,475
5th Fiscal Year	0
Thereafter	0
Total	$ (39,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03120653%
Employer's proportionate share at MD		0.01879378%
Employer's proportionate share of system NOL/(A) at prior MD	$	(114,268)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(75,910)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(70,269)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(80,766)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,025)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	7,931
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,094)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,485
Changes of assumptions	$ 0	$ 960
Net difference between projected and actual earnings on investments	$ 2,143	$ 0
Changes in proportionate share	$ 23,021	$ 4,557
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 25,164	$ 7,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,068
2nd Fiscal Year	4,687
3rd Fiscal Year	1,160
4th Fiscal Year	247
5th Fiscal Year	0
Thereafter	0
Total	$ 18,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01994201%
Employer's proportionate share at MD		0.01409210%
Employer's proportionate share of system NOL/(A) at prior MD	$	(73,021)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,919)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(60,561)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,767)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,183
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)	**$**	**1,416**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,113
Changes of assumptions	$ 0	$ 720
Net difference between projected and actual earnings on investments	$ 1,607	$ 0
Changes in proportionate share	$ 10,849	$ 136
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,456	$ 1,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,487

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	$ 6,501
2nd Fiscal Year	2,931
3rd Fiscal Year	869
4th Fiscal Year	186
5th Fiscal Year	0
Thereafter	0
Total	$ 10,487

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02128672%
Employer's proportionate share at MD		0.01550798%
Employer's proportionate share of system NOL/(A) at prior MD	$	(77,945)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,638)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,645)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,447)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,573
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)	**$**	**3,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,225
Changes of assumptions	$ 0	$ 792
Net difference between projected and actual earnings on investments	$ 1,769	$ 0
Changes in proportionate share	$ 12,324	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,093	$ 2,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,076

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,798
2nd Fiscal Year	3,116
3rd Fiscal Year	957
4th Fiscal Year	204
5th Fiscal Year	0
Thereafter	0
Total	$ 12,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01173115%
Employer's proportionate share at MD		0.01539575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(42,955)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,185)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(57,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,163)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,393)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(416)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,809)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,216
Changes of assumptions	$ 0	$ 787
Net difference between projected and actual earnings on investments	$ 1,756	$ 0
Changes in proportionate share	$ 805	$ 6,796
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,561	$ 8,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,899)
2nd Fiscal Year	1,508
3rd Fiscal Year	950
4th Fiscal Year	203
5th Fiscal Year	0
Thereafter	0
Total	$ (6,238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01920981%
Employer's proportionate share at MD		0.02325028%
Employer's proportionate share of system NOL/(A) at prior MD	$	(70,340)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(93,910)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(86,932)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(99,918)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(11,165)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,978)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,837
Changes of assumptions	$ 0	$ 1,188
Net difference between projected and actual earnings on investments	$ 2,652	$ 0
Changes in proportionate share	$ 0	$ 9,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,652	$ 12,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,299)

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	$ (14,567)
2nd Fiscal Year	2,528
3rd Fiscal Year	1,435
4th Fiscal Year	306
5th Fiscal Year	0
Thereafter	0
Total	$ (10,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01716890%
Employer's proportionate share at MD		0.01560882%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,867)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(63,045)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(67,079)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,495)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,007
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,233
Changes of assumptions	$ 0	$ 797
Net difference between projected and actual earnings on investments	$ 1,780	$ 0
Changes in proportionate share	$ 2,893	$ 8
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,673	$ 2,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,635

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (952)
2nd Fiscal Year	2,418
3rd Fiscal Year	963
4th Fiscal Year	206
5th Fiscal Year	0
Thereafter	0
Total	$ 2,635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01102559%
Employer's proportionate share at MD		0.01123097%
Employer's proportionate share of system NOL/(A) at prior MD	$	(40,372)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,363)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,992)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,265)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,393)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,196)
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)	**$**	**(10,589)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	887
Changes of assumptions	$	0	$	574
Net difference between projected and actual earnings on investments	$	1,281	$	0
Changes in proportionate share	$	0	$	2,533
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,281	$	3,994
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,713)

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	$ (5,069)
2nd Fiscal Year	1,515
3rd Fiscal Year	693
4th Fiscal Year	148
5th Fiscal Year	0
Thereafter	0
Total	$ (2,713)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01689912%
Employer's proportionate share at MD		0.01848329%
Employer's proportionate share of system NOL/(A) at prior MD	$	(61,879)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(74,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(69,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(79,432)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,876)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,440)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,316)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,460
Changes of assumptions	$ 0	$ 944
Net difference between projected and actual earnings on investments	$ 2,108	$ 0
Changes in proportionate share	$ 467	$ 2,938
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,575	$ 5,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,767)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,436)
2nd Fiscal Year	2,285
3rd Fiscal Year	1,140
4th Fiscal Year	243
5th Fiscal Year	0
Thereafter	0
Total	$ (2,767)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00045315%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,830)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,947)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(218)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(764)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(982)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 36
Changes of assumptions	$ 0	$ 23
Net difference between projected and actual earnings on investments	$ 52	$ 0
Changes in proportionate share	$ 0	$ 840
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 52	$ 899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (868)
2nd Fiscal Year	(13)
3rd Fiscal Year	28
4th Fiscal Year	6
5th Fiscal Year	0
Thereafter	0
Total	$ (847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02360490%
Employer's proportionate share at MD		0.02152733%
Employer's proportionate share of system NOL/(A) at prior MD	$	(86,433)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(86,951)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(80,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(92,514)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,338)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,310)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(13,648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,701
Changes of assumptions	$ 0	$ 1,100
Net difference between projected and actual earnings on investments	$ 2,455	$ 0
Changes in proportionate share	$ 3,853	$ 1,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,308	$ 4,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,879

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,054)
2nd Fiscal Year	3,322
3rd Fiscal Year	1,328
4th Fiscal Year	283
5th Fiscal Year	0
Thereafter	0
Total	$ 1,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02304149%
Employer's proportionate share at MD		0.02963511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(84,370)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(119,699)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(110,805)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(127,357)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,231)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,346)
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)	**$**	**(30,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,341
Changes of assumptions	$ 0	$ 1,514
Net difference between projected and actual earnings on investments	$ 3,380	$ 0
Changes in proportionate share	$ 0	$ 13,324
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,380	$ 17,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,799)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,997)
2nd Fiscal Year	2,979
3rd Fiscal Year	1,828
4th Fiscal Year	390
5th Fiscal Year	0
Thereafter	0
Total	$ (13,799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05282569%
Employer's proportionate share at MD		0.04826838%
Employer's proportionate share of system NOL/(A) at prior MD	$	(193,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(194,960)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(180,474)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(207,433)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(23,179)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(23,449)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,813
Changes of assumptions	$ 0	$ 2,466
Net difference between projected and actual earnings on investments	$ 5,505	$ 0
Changes in proportionate share	$ 8,452	$ 2,586
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 13,957	$ 8,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,092

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,954)
2nd Fiscal Year	7,432
3rd Fiscal Year	2,978
4th Fiscal Year	635
5th Fiscal Year	0
Thereafter	0
Total	$ 5,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		2.79859930%
Employer's proportionate share at MD		2.46912037%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,247,515)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(9,972,987)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,231,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(10,611,034)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,185,685)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(201,473)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,387,158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 195,055
Changes of assumptions	$ 0	$ 126,148
Net difference between projected and actual earnings on investments	$ 281,588	$ 0
Changes in proportionate share	$ 611,057	$ 239,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 892,645	$ 561,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 331,562

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (249,687)
2nd Fiscal Year	396,400
3rd Fiscal Year	152,341
4th Fiscal Year	32,508
5th Fiscal Year	0
Thereafter	0
Total	$ 331,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00362408%
Employer's proportionate share at MD		0.00514511%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,270)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,782)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,237)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,111)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,471)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,628
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)	**$**	**2,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 406
Changes of assumptions	$ 0	$ 263
Net difference between projected and actual earnings on investments	$ 587	$ 0
Changes in proportionate share	$ 3,873	$ 2,821
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,460	$ 3,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 131
2nd Fiscal Year	453
3rd Fiscal Year	317
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ 970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01387071%
Employer's proportionate share at MD		0.00830280%
Employer's proportionate share of system NOL/(A) at prior MD	$	(50,790)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,536)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,044)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(35,681)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,987)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,082
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**6,095**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 656
Changes of assumptions	$ 0	$ 424
Net difference between projected and actual earnings on investments	$ 947	$ 0
Changes in proportionate share	$ 10,326	$ 865
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,273	$ 1,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,328

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,622
2nd Fiscal Year	2,084
3rd Fiscal Year	512
4th Fiscal Year	109
5th Fiscal Year	0
Thereafter	0
Total	$ 9,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26213851%
Employer's proportionate share at MD		0.21421585%
Employer's proportionate share of system NOL/(A) at prior MD	$	(959,862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(865,236)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(800,945)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(920,592)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(102,868)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,305
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)	**$**	**(63,563)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,923
Changes of assumptions	$ 0	$ 10,944
Net difference between projected and actual earnings on investments	$ 24,430	$ 0
Changes in proportionate share	$ 88,878	$ 14,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,308	$ 41,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 71,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,728
2nd Fiscal Year	37,650
3rd Fiscal Year	13,217
4th Fiscal Year	2,820
5th Fiscal Year	0
Thereafter	0
Total	$ 71,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.31569454%
Employer's proportionate share at MD		0.35233562%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,155,966)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,423,114)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,317,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,514,161)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(169,193)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(87,596)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(256,789)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,834
Changes of assumptions	$ 0	$ 18,001
Net difference between projected and actual earnings on investments	$ 40,182	$ 0
Changes in proportionate share	$ 0	$ 75,256
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,182	$ 121,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,909)

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	$ (149,747)
2nd Fiscal Year	42,460
3rd Fiscal Year	21,739
4th Fiscal Year	4,639
5th Fiscal Year	0
Thereafter	0
Total	$ (80,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03069221%
Employer's proportionate share at MD		0.04386565%
Employer's proportionate share of system NOL/(A) at prior MD	$	(112,384)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(177,177)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(164,012)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(188,512)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,065)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,798)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(46,863)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,465
Changes of assumptions	$ 0	$ 2,241
Net difference between projected and actual earnings on investments	$ 5,003	$ 0
Changes in proportionate share	$ 0	$ 25,801
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,003	$ 31,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,504)

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	$ (33,623)
2nd Fiscal Year	3,834
3rd Fiscal Year	2,706
4th Fiscal Year	578
5th Fiscal Year	0
Thereafter	0
Total	$ (26,504)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03919063%
Employer's proportionate share at MD		0.04496460%
Employer's proportionate share of system NOL/(A) at prior MD	$	(143,503)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(181,616)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(168,121)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(193,235)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,592)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,013)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,552
Changes of assumptions	$ 0	$ 2,297
Net difference between projected and actual earnings on investments	$ 5,128	$ 0
Changes in proportionate share	$ 531	$ 10,708
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,659	$ 16,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,499)
2nd Fiscal Year	5,234
3rd Fiscal Year	2,774
4th Fiscal Year	592
5th Fiscal Year	0
Thereafter	0
Total	$ (10,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00728556%
Employer's proportionate share at MD		0.00687726%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,677)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,778)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,714)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,555)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,302)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,972)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,274)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 543
Changes of assumptions	$ 0	$ 351
Net difference between projected and actual earnings on investments	$ 784	$ 0
Changes in proportionate share	$ 757	$ 431
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,541	$ 1,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 216

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,318)
2nd Fiscal Year	1,018
3rd Fiscal Year	424
4th Fiscal Year	91
5th Fiscal Year	0
Thereafter	0
Total	$ 216

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01473056%
Employer's proportionate share at MD		0.00962041%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,938)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,858)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,344)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,620)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(854)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 760
Changes of assumptions	$ 0	$ 492
Net difference between projected and actual earnings on investments	$ 1,097	$ 0
Changes in proportionate share	$ 9,477	$ 2,943
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 10,574	$ 4,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,470
2nd Fiscal Year	2,189
3rd Fiscal Year	594
4th Fiscal Year	127
5th Fiscal Year	0
Thereafter	0
Total	$ 6,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10621667%
Employer's proportionate share at MD		0.10934307%
Employer's proportionate share of system NOL/(A) at prior MD	$	(388,929)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(441,646)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(408,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(469,901)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(52,507)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(29,697)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(82,204)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,638
Changes of assumptions	$ 0	$ 5,586
Net difference between projected and actual earnings on investments	$ 12,470	$ 0
Changes in proportionate share	$ 0	$ 13,782
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,470	$ 28,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,289)
2nd Fiscal Year	14,567
3rd Fiscal Year	6,746
4th Fiscal Year	1,440
5th Fiscal Year	0
Thereafter	0
Total	$ (15,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00955745%
Employer's proportionate share at MD		0.01090873%
Employer's proportionate share of system NOL/(A) at prior MD	$	(34,996)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,061)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,880)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,238)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 862
Changes of assumptions	$ 0	$ 557
Net difference between projected and actual earnings on investments	$ 1,244	$ 0
Changes in proportionate share	$ 1,095	$ 2,506
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,339	$ 3,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,681)
2nd Fiscal Year	1,278
3rd Fiscal Year	673
4th Fiscal Year	144
5th Fiscal Year	0
Thereafter	0
Total	$ (1,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00398784%
Employer's proportionate share at MD		0.00809239%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,602)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,686)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(30,257)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,777)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,886)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,648)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,534)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 639
Changes of assumptions	$ 0	$ 413
Net difference between projected and actual earnings on investments	$ 923	$ 0
Changes in proportionate share	$ 1,819	$ 7,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,742	$ 8,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,923)

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	$ (6,954)
2nd Fiscal Year	424
3rd Fiscal Year	499
4th Fiscal Year	107
5th Fiscal Year	0
Thereafter	0
Total	$ (5,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05196117%
Employer's proportionate share at MD		0.04683542%
Employer's proportionate share of system NOL/(A) at prior MD	$	(190,264)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(189,172)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(175,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(201,275)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,491)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,878)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,369)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,700
Changes of assumptions	$ 0	$ 2,393
Net difference between projected and actual earnings on investments	$ 5,341	$ 0
Changes in proportionate share	$ 9,506	$ 2,869
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,847	$ 8,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,885

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	$ (4,950)
2nd Fiscal Year	7,329
3rd Fiscal Year	2,890
4th Fiscal Year	617
5th Fiscal Year	0
Thereafter	0
Total	$ 5,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05470109%
Employer's proportionate share at MD		0.11980180%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,297)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(483,890)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(447,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(514,848)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(57,529)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(107,603)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(165,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,464
Changes of assumptions	$ 0	$ 6,121
Net difference between projected and actual earnings on investments	$ 13,663	$ 0
Changes in proportionate share	$ 2,923	$ 120,737
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,586	$ 136,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (119,736)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (134,267)
2nd Fiscal Year	5,562
3rd Fiscal Year	7,392
4th Fiscal Year	1,577
5th Fiscal Year	0
Thereafter	0
Total	$ (119,736)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20200528%
Employer's proportionate share at MD		0.26061825%
Employer's proportionate share of system NOL/(A) at prior MD	$	(739,674)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,052,659)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(974,442)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,120,006)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(125,150)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(158,740)
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)	**$**	**(283,890)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,588
Changes of assumptions	$ 0	$ 13,315
Net difference between projected and actual earnings on investments	$ 29,722	$ 0
Changes in proportionate share	$ 0	$ 123,353
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 29,722	$ 157,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (127,534)

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	$ (173,141)
2nd Fiscal Year	26,095
3rd Fiscal Year	16,080
4th Fiscal Year	3,431
5th Fiscal Year	0
Thereafter	0
Total	$ (127,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16171775%
Employer's proportionate share at MD		0.13630963%
Employer's proportionate share of system NOL/(A) at prior MD	$	(592,155)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(550,566)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(509,657)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(585,790)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(65,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(72,163)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 10,768
Changes of assumptions	$ 0	$ 6,964
Net difference between projected and actual earnings on investments	$ 15,545	$ 0
Changes in proportionate share	$ 47,122	$ 10,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 62,667	$ 27,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,780

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	$ 1,475
2nd Fiscal Year	23,100
3rd Fiscal Year	8,410
4th Fiscal Year	1,795
5th Fiscal Year	0
Thereafter	0
Total	$ 34,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23720153%
Employer's proportionate share at MD		0.19168454%
Employer's proportionate share of system NOL/(A) at prior MD	$	(868,551)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(774,230)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(716,702)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(823,763)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(92,048)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(27,938)
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)	**$**	**(119,986)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,143
Changes of assumptions	$ 0	$ 9,793
Net difference between projected and actual earnings on investments	$ 21,860	$ 0
Changes in proportionate share	$ 84,417	$ 26,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 106,277	$ 51,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,674

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,189
2nd Fiscal Year	34,135
3rd Fiscal Year	11,827
4th Fiscal Year	2,524
5th Fiscal Year	0
Thereafter	0
Total	$ 54,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25668860%
Employer's proportionate share at MD		0.26375554%
Employer's proportionate share of system NOL/(A) at prior MD	$	(939,906)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,065,331)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(986,173)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,133,488)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(126,657)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(65,003)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(191,660)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 20,836
Changes of assumptions	$ 0	$ 13,475
Net difference between projected and actual earnings on investments	$ 30,080	$ 0
Changes in proportionate share	$ 0	$ 30,470
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 30,080	$ 64,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (89,667)
2nd Fiscal Year	35,219
3rd Fiscal Year	16,273
4th Fiscal Year	3,473
5th Fiscal Year	0
Thereafter	0
Total	$ (34,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18422622%
Employer's proportionate share at MD		0.17648466%
Employer's proportionate share of system NOL/(A) at prior MD	$	(674,574)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(712,837)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(659,870)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(758,442)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(84,749)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(57,918)
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)	**$**	**(142,667)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 13,942
Changes of assumptions	$ 0	$ 9,017
Net difference between projected and actual earnings on investments	$ 20,127	$ 0
Changes in proportionate share	$ 14,358	$ 22,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,485	$ 45,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,033)

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	$ (49,914)
2nd Fiscal Year	25,669
3rd Fiscal Year	10,889
4th Fiscal Year	2,324
5th Fiscal Year	0
Thereafter	0
Total	$ (11,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.43531669%
Employer's proportionate share at MD		0.47658055%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,593,981)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,924,949)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,781,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,048,103)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(228,856)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(151,045)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(379,901)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 37,649
Changes of assumptions	$ 0	$ 24,349
Net difference between projected and actual earnings on investments	$ 54,351	$ 0
Changes in proportionate share	$ 0	$ 102,279
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 54,351	$ 164,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,926)

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	$ (204,437)
2nd Fiscal Year	58,833
3rd Fiscal Year	29,404
4th Fiscal Year	6,275
5th Fiscal Year	0
Thereafter	0
Total	$ (109,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.44515140%
Employer's proportionate share at MD		0.40926884%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,629,992)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,653,072)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,530,242)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,758,831)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(196,533)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(92,333)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(288,866)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 32,331
Changes of assumptions	$ 0	$ 20,910
Net difference between projected and actual earnings on investments	$ 46,675	$ 0
Changes in proportionate share	$ 66,549	$ 47,801
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 113,224	$ 101,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,182

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	$ (81,006)
2nd Fiscal Year	62,548
3rd Fiscal Year	25,251
4th Fiscal Year	5,388
5th Fiscal Year	0
Thereafter	0
Total	$ 12,182

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24732052%
Employer's proportionate share at MD		0.18259792%
Employer's proportionate share of system NOL/(A) at prior MD	$	(905,603)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(737,529)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(682,727)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(784,714)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(87,684)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	26,393
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)	**$**	**(61,291)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14,425
Changes of assumptions	$ 0	$ 9,329
Net difference between projected and actual earnings on investments	$ 20,824	$ 0
Changes in proportionate share	$ 120,036	$ 23,107
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 140,860	$ 46,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 93,999

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	$ 44,210
2nd Fiscal Year	36,120
3rd Fiscal Year	11,266
4th Fiscal Year	2,404
5th Fiscal Year	0
Thereafter	0
Total	$ 93,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02342395%
Employer's proportionate share at MD		0.03104002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(85,771)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(125,373)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(116,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(133,394)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,906)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,470)
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)	**$**	**(37,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,452
Changes of assumptions	$ 0	$ 1,586
Net difference between projected and actual earnings on investments	$ 3,540	$ 0
Changes in proportionate share	$ 0	$ 15,787
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,540	$ 19,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,609)
2nd Fiscal Year	3,000
3rd Fiscal Year	1,915
4th Fiscal Year	409
5th Fiscal Year	0
Thereafter	0
Total	$ (16,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16328175%
Employer's proportionate share at MD		0.12164791%
Employer's proportionate share of system NOL/(A) at prior MD	$	(597,882)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(491,346)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(454,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(522,781)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(58,416)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,966
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)	**$**	**(56,450)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,610
Changes of assumptions	$ 0	$ 6,215
Net difference between projected and actual earnings on investments	$ 13,873	$ 0
Changes in proportionate share	$ 77,215	$ 20,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 91,088	$ 36,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,317

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	$ 21,397
2nd Fiscal Year	23,813
3rd Fiscal Year	7,505
4th Fiscal Year	1,602
5th Fiscal Year	0
Thereafter	0
Total	$ 54,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00051572%
Employer's proportionate share at MD		0.00017657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,888)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(713)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(660)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(759)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(85)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	344
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**259**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 9
Net difference between projected and actual earnings on investments	$ 20	$ 0
Changes in proportionate share	$ 645	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 665	$ 23
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 548
2nd Fiscal Year	81
3rd Fiscal Year	11
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10444040%
Employer's proportionate share at MD		0.09729949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(382,425)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(393,001)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(363,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(418,144)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,724)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,387)
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)	**$**	**(71,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,686
Changes of assumptions	$ 0	$ 4,971
Net difference between projected and actual earnings on investments	$ 11,096	$ 0
Changes in proportionate share	$ 13,244	$ 10,706
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 24,340	$ 23,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 977

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,943)
2nd Fiscal Year	14,636
3rd Fiscal Year	6,003
4th Fiscal Year	1,281
5th Fiscal Year	0
Thereafter	0
Total	$ 977

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00551256%
Employer's proportionate share at MD		0.00510569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(20,185)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,622)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,090)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,942)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,452)
▪ 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)	**$**	**(2,736)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 403
Changes of assumptions	$ 0	$ 261
Net difference between projected and actual earnings on investments	$ 582	$ 0
Changes in proportionate share	$ 755	$ 22
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,337	$ 686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ (505)
2nd Fiscal Year	774
3rd Fiscal Year	315
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ 651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20617501%
Employer's proportionate share at MD		0.15664928%
Employer's proportionate share of system NOL/(A) at prior MD	$	(754,942)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(632,720)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(585,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(673,200)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(75,224)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	30,569
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)	**$**	**(44,655)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 12,375
Changes of assumptions	$ 0	$ 8,003
Net difference between projected and actual earnings on investments	$ 17,865	$ 0
Changes in proportionate share	$ 91,851	$ 14,595
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 109,716	$ 34,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 74,743

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,041
2nd Fiscal Year	29,975
3rd Fiscal Year	9,665
4th Fiscal Year	2,062
5th Fiscal Year	0
Thereafter	0
Total	$ 74,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24168873%
Employer's proportionate share at MD		0.32164338%
Employer's proportionate share of system NOL/(A) at prior MD	$	(884,982)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,299,145)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,202,613)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,382,261)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(154,455)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(136,629)
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)	**$**	**(291,084)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25,409
Changes of assumptions	$ 0	$ 16,433
Net difference between projected and actual earnings on investments	$ 36,681	$ 0
Changes in proportionate share	$ 21,147	$ 148,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 57,828	$ 190,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,299)

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	$ (187,299)
2nd Fiscal Year	30,921
3rd Fiscal Year	19,845
4th Fiscal Year	4,235
5th Fiscal Year	0
Thereafter	0
Total	$ (132,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15602751%
Employer's proportionate share at MD		0.09765772%
Employer's proportionate share of system NOL/(A) at prior MD	$	(571,319)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(394,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(365,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(419,684)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,896)
▪ 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)	**$**	**(36,418)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,715
Changes of assumptions	$ 0	$ 4,989
Net difference between projected and actual earnings on investments	$ 11,137	$ 0
Changes in proportionate share	$ 108,254	$ 18,499
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 119,391	$ 31,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 57,554
2nd Fiscal Year	23,323
3rd Fiscal Year	6,025
4th Fiscal Year	1,286
5th Fiscal Year	0
Thereafter	0
Total	$ 88,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.52773044%
Employer's proportionate share at MD		0.59333835%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,932,369)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,396,544)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,218,471)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,549,869)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(284,924)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(167,053)
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)	**$**	**(451,977)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 46,872
Changes of assumptions	$ 0	$ 30,314
Net difference between projected and actual earnings on investments	$ 67,666	$ 0
Changes in proportionate share	$ 0	$ 144,392
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 67,666	$ 221,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (153,912)

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	$ (269,177)
2nd Fiscal Year	70,846
3rd Fiscal Year	36,608
4th Fiscal Year	7,812
5th Fiscal Year	0
Thereafter	0
Total	$ (153,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05463329%
Employer's proportionate share at MD		0.04323846%
Employer's proportionate share of system NOL/(A) at prior MD	$	(200,048)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(174,644)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(161,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(185,817)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(20,763)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	17,470
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)	**$**	**(3,293)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,416
Changes of assumptions	$ 0	$ 2,209
Net difference between projected and actual earnings on investments	$ 4,931	$ 0
Changes in proportionate share	$ 22,454	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,385	$ 5,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,760

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	$ 10,633
2nd Fiscal Year	7,890
3rd Fiscal Year	2,668
4th Fiscal Year	569
5th Fiscal Year	0
Thereafter	0
Total	$ 21,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00986323%
Employer's proportionate share at MD		0.00536166%
Employer's proportionate share of system NOL/(A) at prior MD	$	(36,116)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,047)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,042)

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)	$	10,802
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**8,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 424
Changes of assumptions	$ 0	$ 274
Net difference between projected and actual earnings on investments	$ 611	$ 0
Changes in proportionate share	$ 8,348	$ 322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 8,959	$ 1,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,939

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	$ 6,040
2nd Fiscal Year	1,498
3rd Fiscal Year	331
4th Fiscal Year	71
5th Fiscal Year	0
Thereafter	0
Total	$ 7,939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01243249%
Employer's proportionate share at MD		0.01243167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(45,524)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(50,213)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(46,482)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(53,425)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,970)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,372)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,342)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 982
Changes of assumptions	$ 0	$ 635
Net difference between projected and actual earnings on investments	$ 1,418	$ 0
Changes in proportionate share	$ 2	$ 1,289
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,420	$ 2,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,486)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,134)
2nd Fiscal Year	1,717
3rd Fiscal Year	767
4th Fiscal Year	164
5th Fiscal Year	0
Thereafter	0
Total	$ (1,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02593944%
Employer's proportionate share at MD		0.02615794%
Employer's proportionate share of system NOL/(A) at prior MD	$	(94,981)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(105,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(97,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(112,414)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,561)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,074)
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)	**$**	**(22,635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,066
Changes of assumptions	$ 0	$ 1,336
Net difference between projected and actual earnings on investments	$ 2,983	$ 0
Changes in proportionate share	$ 0	$ 3,263
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,983	$ 6,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,682)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,215)
2nd Fiscal Year	3,574
3rd Fiscal Year	1,614
4th Fiscal Year	344
5th Fiscal Year	0
Thereafter	0
Total	$ (3,682)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03720022%
Employer's proportionate share at MD		0.03922857%
Employer's proportionate share of system NOL/(A) at prior MD	$	(136,215)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(158,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(146,674)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(168,585)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(18,838)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	8,548
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)	**$**	**(10,290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,099
Changes of assumptions	$ 0	$ 2,004
Net difference between projected and actual earnings on investments	$ 4,474	$ 0
Changes in proportionate share	$ 3,520	$ 3,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,994	$ 8,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,882)
2nd Fiscal Year	5,074
3rd Fiscal Year	2,420
4th Fiscal Year	516
5th Fiscal Year	0
Thereafter	0
Total	$ (870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09002731%
Employer's proportionate share at MD		0.09703186%
Employer's proportionate share of system NOL/(A) at prior MD	$	(329,649)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(391,920)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(362,799)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(416,994)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,595)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(44,215)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(90,810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,665
Changes of assumptions	$ 0	$ 4,957
Net difference between projected and actual earnings on investments	$ 11,066	$ 0
Changes in proportionate share	$ 0	$ 22,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 11,066	$ 35,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,344)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (43,823)
2nd Fiscal Year	12,214
3rd Fiscal Year	5,987
4th Fiscal Year	1,277
5th Fiscal Year	0
Thereafter	0
Total	$ (24,344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.39183617%
Employer's proportionate share at MD		0.34377744%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,434,770)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,388,546)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,285,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,477,382)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(165,084)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(162,134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 27,158
Changes of assumptions	$ 0	$ 17,564
Net difference between projected and actual earnings on investments	$ 39,206	$ 0
Changes in proportionate share	$ 89,131	$ 22,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 128,337	$ 66,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 61,544

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,752)
2nd Fiscal Year	55,560
3rd Fiscal Year	21,211
4th Fiscal Year	4,526
5th Fiscal Year	0
Thereafter	0
Total	$ 61,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02430577%
Employer's proportionate share at MD		0.03060348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(88,999)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(123,610)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(114,425)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(131,518)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,696)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(27,954)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,418
Changes of assumptions	$ 0	$ 1,564
Net difference between projected and actual earnings on investments	$ 3,490	$ 0
Changes in proportionate share	$ 0	$ 12,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,490	$ 16,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,733)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,187)
2nd Fiscal Year	3,164
3rd Fiscal Year	1,888
4th Fiscal Year	403
5th Fiscal Year	0
Thereafter	0
Total	$ (12,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.31124895%
Employer's proportionate share at MD		0.34093190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,139,687)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,377,053)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,274,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,465,153)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(163,717)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(76,388)
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)	**$**	**(240,105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 26,933
Changes of assumptions	$ 0	$ 17,418
Net difference between projected and actual earnings on investments	$ 38,881	$ 0
Changes in proportionate share	$ 0	$ 64,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 38,881	$ 108,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (69,919)

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	$ (137,503)
2nd Fiscal Year	42,060
3rd Fiscal Year	21,035
4th Fiscal Year	4,489
5th Fiscal Year	0
Thereafter	0
Total	$ (69,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04650892%
Employer's proportionate share at MD		0.04634285%
Employer's proportionate share of system NOL/(A) at prior MD	$	(170,300)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(187,183)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(173,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(199,158)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,254)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,895)
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)	**$**	**(33,149)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,661
Changes of assumptions	$ 0	$ 2,368
Net difference between projected and actual earnings on investments	$ 5,285	$ 0
Changes in proportionate share	$ 308	$ 5,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,593	$ 11,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,965)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,859)
2nd Fiscal Year	6,425
3rd Fiscal Year	2,859
4th Fiscal Year	610
5th Fiscal Year	0
Thereafter	0
Total	$ (5,965)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02716773%
Employer's proportionate share at MD		0.02637412%
Employer's proportionate share of system NOL/(A) at prior MD	$	(99,479)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(106,527)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(98,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(113,343)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(12,665)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	9,668
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)	**$**	**(2,997)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	2,083
Changes of assumptions	$	0	$	1,347
Net difference between projected and actual earnings on investments	$	3,008	$	0
Changes in proportionate share	$	5,661	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	8,669	$	3,430
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,239

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (511)
2nd Fiscal Year	3,775
3rd Fiscal Year	1,627
4th Fiscal Year	347
5th Fiscal Year	0
Thereafter	0
Total	$ 5,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.80795334%
Employer's proportionate share at MD		0.67360034%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,958,449)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,720,729)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,518,568)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,894,795)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(323,466)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	39,509
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)	**$**	**(283,957)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 53,213
Changes of assumptions	$ 0	$ 34,414
Net difference between projected and actual earnings on investments	$ 76,820	$ 0
Changes in proportionate share	$ 249,174	$ 65,543
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 325,994	$ 153,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 172,824

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	$ 6,755
2nd Fiscal Year	115,640
3rd Fiscal Year	41,560
4th Fiscal Year	8,868
5th Fiscal Year	0
Thereafter	0
Total	$ 172,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24669398%
Employer's proportionate share at MD		0.24278368%
Employer's proportionate share of system NOL/(A) at prior MD	$	(903,309)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(980,624)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(907,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,043,362)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(116,586)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,755)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(127,341)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,179
Changes of assumptions	$ 0	$ 12,404
Net difference between projected and actual earnings on investments	$ 27,688	$ 0
Changes in proportionate share	$ 7,252	$ 5,837
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 34,940	$ 37,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,830)
2nd Fiscal Year	34,174
3rd Fiscal Year	14,979
4th Fiscal Year	3,196
5th Fiscal Year	0
Thereafter	0
Total	$ (2,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03359998%
Employer's proportionate share at MD		0.04589272%
Employer's proportionate share of system NOL/(A) at prior MD	$	(123,032)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(185,365)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(171,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(197,224)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,038)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,738)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(48,776)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,625
Changes of assumptions	$ 0	$ 2,345
Net difference between projected and actual earnings on investments	$ 5,234	$ 0
Changes in proportionate share	$ 0	$ 25,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,234	$ 31,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,108)

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	$ (33,806)
2nd Fiscal Year	4,262
3rd Fiscal Year	2,832
4th Fiscal Year	604
5th Fiscal Year	0
Thereafter	0
Total	$ (26,108)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.20507017%
Employer's proportionate share at MD		1.01968435%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,412,555)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,118,592)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,812,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,382,089)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(489,658)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	64,502
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(425,156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 80,553
Changes of assumptions	$ 0	$ 52,096
Net difference between projected and actual earnings on investments	$ 116,289	$ 0
Changes in proportionate share	$ 343,820	$ 80,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 460,109	$ 213,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 246,980

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,376)
2nd Fiscal Year	172,019
3rd Fiscal Year	62,913
4th Fiscal Year	13,425
5th Fiscal Year	0
Thereafter	0
Total	$ 246,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08366191%
Employer's proportionate share at MD		0.10523908%
Employer's proportionate share of system NOL/(A) at prior MD	$	(306,341)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(425,070)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(393,485)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(452,264)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(50,536)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(62,310)
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)	**$**	**(112,846)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 8,314
Changes of assumptions	$ 0	$ 5,377
Net difference between projected and actual earnings on investments	$ 12,002	$ 0
Changes in proportionate share	$ 0	$ 47,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 12,002	$ 60,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,789)

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	$ (67,558)
2nd Fiscal Year	10,891
3rd Fiscal Year	6,493
4th Fiscal Year	1,386
5th Fiscal Year	0
Thereafter	0
Total	$ (48,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35058219%
Employer's proportionate share at MD		0.30173843%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,283,712)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,218,747)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,128,189)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,296,720)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(144,896)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	52,417
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)	**$**	**(92,479)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 23,837
Changes of assumptions	$ 0	$ 15,416
Net difference between projected and actual earnings on investments	$ 34,411	$ 0
Changes in proportionate share	$ 90,587	$ 11,176
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 124,998	$ 50,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 74,569

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,091
2nd Fiscal Year	49,890
3rd Fiscal Year	18,617
4th Fiscal Year	3,973
5th Fiscal Year	0
Thereafter	0
Total	$ 74,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04800045%
Employer's proportionate share at MD		0.03539218%
Employer's proportionate share of system NOL/(A) at prior MD	$	(175,761)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(142,952)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(132,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(152,098)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,996)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,587)
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)	**$**	**(24,583)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,796
Changes of assumptions	$ 0	$ 1,808
Net difference between projected and actual earnings on investments	$ 4,036	$ 0
Changes in proportionate share	$ 23,383	$ 7,305
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 27,419	$ 11,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,510

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	$ 5,850
2nd Fiscal Year	7,011
3rd Fiscal Year	2,184
4th Fiscal Year	466
5th Fiscal Year	0
Thereafter	0
Total	$ 15,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00288346%
Employer's proportionate share at MD		0.00512427%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,558)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,697)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,159)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,022)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,461)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	4,386
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)	**$**	**1,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 405
Changes of assumptions	$ 0	$ 262
Net difference between projected and actual earnings on investments	$ 584	$ 0
Changes in proportionate share	$ 465	$ 4,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,049	$ 4,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,486)
2nd Fiscal Year	329
3rd Fiscal Year	316
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ (3,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05591348%
Employer's proportionate share at MD		0.05525775%
Employer's proportionate share of system NOL/(A) at prior MD	$	(204,736)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(223,191)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(206,607)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(237,470)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(26,535)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	2,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,039)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,365
Changes of assumptions	$ 0	$ 2,823
Net difference between projected and actual earnings on investments	$ 6,302	$ 0
Changes in proportionate share	$ 1,565	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,867	$ 7,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 679

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,196)
2nd Fiscal Year	7,738
3rd Fiscal Year	3,409
4th Fiscal Year	728
5th Fiscal Year	0
Thereafter	0
Total	$ 679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04840769%
Employer's proportionate share at MD		0.04733986%
Employer's proportionate share of system NOL/(A) at prior MD	$	(177,252)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(191,210)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(177,002)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(203,443)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(22,733)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,512)
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)	**$**	**(30,245)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,740
Changes of assumptions	$ 0	$ 2,419
Net difference between projected and actual earnings on investments	$ 5,399	$ 0
Changes in proportionate share	$ 1,981	$ 957
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 7,380	$ 7,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 264

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,996)
2nd Fiscal Year	6,716
3rd Fiscal Year	2,921
4th Fiscal Year	623
5th Fiscal Year	0
Thereafter	0
Total	$ 264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14039409%
Employer's proportionate share at MD		0.12381597%
Employer's proportionate share of system NOL/(A) at prior MD	$	(514,075)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(500,103)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(462,944)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(532,099)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(59,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,116)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(64,573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,781
Changes of assumptions	$ 0	$ 6,326
Net difference between projected and actual earnings on investments	$ 14,120	$ 0
Changes in proportionate share	$ 30,746	$ 8,804
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 44,866	$ 24,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,955

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,201)
2nd Fiscal Year	19,887
3rd Fiscal Year	7,639
4th Fiscal Year	1,630
5th Fiscal Year	0
Thereafter	0
Total	$ 19,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.72154263%
Employer's proportionate share at MD		0.54925014%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,642,043)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,218,468)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,053,627)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(2,360,400)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(263,753)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	68,352
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)	**$**	**(195,401)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 43,389
Changes of assumptions	$ 0	$ 28,061
Net difference between projected and actual earnings on investments	$ 62,639	$ 0
Changes in proportionate share	$ 319,536	$ 70,784
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 382,175	$ 142,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 239,941

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 93,951
2nd Fiscal Year	104,869
3rd Fiscal Year	33,888
4th Fiscal Year	7,231
5th Fiscal Year	0
Thereafter	0
Total	$ 239,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29589560%
Employer's proportionate share at MD		0.24787844%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,083,469)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,001,202)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(926,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,065,257)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(119,033)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	36,185
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(82,848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 19,582
Changes of assumptions	$ 0	$ 12,664
Net difference between projected and actual earnings on investments	$ 28,269	$ 0
Changes in proportionate share	$ 89,053	$ 16,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 117,322	$ 49,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,161

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,290
2nd Fiscal Year	42,313
3rd Fiscal Year	15,294
4th Fiscal Year	3,264
5th Fiscal Year	0
Thereafter	0
Total	$ 68,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15576661%
Employer's proportionate share at MD		0.11840739%
Employer's proportionate share of system NOL/(A) at prior MD	$	(570,364)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(478,258)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(442,721)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(508,855)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(56,860)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	12,887
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)	**$**	**(43,973)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 9,354
Changes of assumptions	$ 0	$ 6,049
Net difference between projected and actual earnings on investments	$ 13,504	$ 0
Changes in proportionate share	$ 69,287	$ 13,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 82,791	$ 28,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,366

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 22,857
2nd Fiscal Year	22,644
3rd Fiscal Year	7,306
4th Fiscal Year	1,559
5th Fiscal Year	0
Thereafter	0
Total	$ 54,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07627910%
Employer's proportionate share at MD		0.08086173%
Employer's proportionate share of system NOL/(A) at prior MD	$	(279,308)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(326,607)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(302,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(347,503)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(38,830)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(17,740)
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)	**$**	**(56,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 6,388
Changes of assumptions	$ 0	$ 4,131
Net difference between projected and actual earnings on investments	$ 9,222	$ 0
Changes in proportionate share	$ 0	$ 12,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 9,222	$ 23,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,915)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,360)
2nd Fiscal Year	10,391
3rd Fiscal Year	4,989
4th Fiscal Year	1,065
5th Fiscal Year	0
Thereafter	0
Total	$ (13,915)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04508613%
Employer's proportionate share at MD		0.03257234%
Employer's proportionate share of system NOL/(A) at prior MD	$	(165,090)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(131,562)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(121,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(139,979)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,641)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	3,631
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)	**$**	**(12,010)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,573
Changes of assumptions	$ 0	$ 1,664
Net difference between projected and actual earnings on investments	$ 3,715	$ 0
Changes in proportionate share	$ 23,208	$ 2,142
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 26,923	$ 6,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,544

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,499
2nd Fiscal Year	6,605
3rd Fiscal Year	2,010
4th Fiscal Year	429
5th Fiscal Year	0
Thereafter	0
Total	$ 20,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01133512%
Employer's proportionate share at MD		0.01288995%
Employer's proportionate share of system NOL/(A) at prior MD	$	(41,505)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(52,064)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(48,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(55,395)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,190)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,332)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(7,522)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,018
Changes of assumptions	$ 0	$ 659
Net difference between projected and actual earnings on investments	$ 1,470	$ 0
Changes in proportionate share	$ 1,001	$ 2,884
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,471	$ 4,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,090)

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	$ (4,571)
2nd Fiscal Year	1,516
3rd Fiscal Year	795
4th Fiscal Year	170
5th Fiscal Year	0
Thereafter	0
Total	$ (2,090)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23796693%
Employer's proportionate share at MD		0.21733679%
Employer's proportionate share of system NOL/(A) at prior MD	$	(871,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(877,842)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(812,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(934,004)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(104,366)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	11,114
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)	**$**	**(93,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 17,169
Changes of assumptions	$ 0	$ 11,104
Net difference between projected and actual earnings on investments	$ 24,786	$ 0
Changes in proportionate share	$ 38,261	$ 17,528
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 63,047	$ 45,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,505)
2nd Fiscal Year	33,480
3rd Fiscal Year	13,409
4th Fiscal Year	2,861
5th Fiscal Year	0
Thereafter	0
Total	$ 17,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20424491%
Employer's proportionate share at MD		0.19411201%
Employer's proportionate share of system NOL/(A) at prior MD	$	(747,875)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(784,035)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(725,778)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(834,196)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(93,214)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(140,559)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 15,334
Changes of assumptions	$ 0	$ 9,917
Net difference between projected and actual earnings on investments	$ 22,137	$ 0
Changes in proportionate share	$ 18,792	$ 21,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 40,929	$ 46,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,484)

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	$ (48,521)
2nd Fiscal Year	28,504
3rd Fiscal Year	11,976
4th Fiscal Year	2,556
5th Fiscal Year	0
Thereafter	0
Total	$ (5,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01458889%
Employer's proportionate share at MD		0.01729970%
Employer's proportionate share of system NOL/(A) at prior MD	$	(53,420)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(69,875)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(64,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(74,345)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,307)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,297)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,604)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,367
Changes of assumptions	$ 0	$ 884
Net difference between projected and actual earnings on investments	$ 1,973	$ 0
Changes in proportionate share	$ 0	$ 6,047
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,973	$ 8,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,325)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,550)
2nd Fiscal Year	1,930
3rd Fiscal Year	1,067
4th Fiscal Year	228
5th Fiscal Year	0
Thereafter	0
Total	$ (6,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		1.06660477%
Employer's proportionate share at MD		1.17698038%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,905,542)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,753,924)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(4,400,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(5,058,068)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(565,192)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(402,269)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(967,461)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 92,979
Changes of assumptions	$ 0	$ 60,132
Net difference between projected and actual earnings on investments	$ 134,227	$ 0
Changes in proportionate share	$ 0	$ 275,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 134,227	$ 428,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (294,475)

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	$ (526,455)
2nd Fiscal Year	143,867
3rd Fiscal Year	72,618
4th Fiscal Year	15,496
5th Fiscal Year	0
Thereafter	0
Total	$ (294,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07030412%
Employer's proportionate share at MD		0.09785383%
Employer's proportionate share of system NOL/(A) at prior MD	$	(257,430)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(395,240)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(365,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(420,526)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(46,990)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,685)
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)	**$**	**(71,675)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 7,730
Changes of assumptions	$ 0	$ 4,999
Net difference between projected and actual earnings on investments	$ 11,160	$ 0
Changes in proportionate share	$ 5,066	$ 51,094
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,226	$ 63,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,597)

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	$ (63,788)
2nd Fiscal Year	8,864
3rd Fiscal Year	6,037
4th Fiscal Year	1,288
5th Fiscal Year	0
Thereafter	0
Total	$ (47,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03072447%
Employer's proportionate share at MD		0.03631140%
Employer's proportionate share of system NOL/(A) at prior MD	$	(112,503)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(146,665)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(135,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(156,048)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(17,437)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,174)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(31,611)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,869
Changes of assumptions	$ 0	$ 1,855
Net difference between projected and actual earnings on investments	$ 4,141	$ 0
Changes in proportionate share	$ 0	$ 10,751
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,141	$ 15,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,334)

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	$ (18,124)
2nd Fiscal Year	4,072
3rd Fiscal Year	2,240
4th Fiscal Year	478
5th Fiscal Year	0
Thereafter	0
Total	$ (11,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02565189%
Employer's proportionate share at MD		0.01918919%
Employer's proportionate share of system NOL/(A) at prior MD	$	(93,928)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(77,507)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(71,748)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(82,465)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,215)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,108)
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)	**$**	**(18,323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,516
Changes of assumptions	$ 0	$ 980
Net difference between projected and actual earnings on investments	$ 2,188	$ 0
Changes in proportionate share	$ 11,986	$ 7,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 14,174	$ 9,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,593

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (582)
2nd Fiscal Year	3,739
3rd Fiscal Year	1,184
4th Fiscal Year	253
5th Fiscal Year	0
Thereafter	0
Total	$ 4,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19273819%
Employer's proportionate share at MD		0.20503576%
Employer's proportionate share of system NOL/(A) at prior MD	$	(705,741)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(828,157)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(766,621)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(881,140)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(98,459)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(67,284)
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)	**$**	**(165,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 16,197
Changes of assumptions	$ 0	$ 10,475
Net difference between projected and actual earnings on investments	$ 23,383	$ 0
Changes in proportionate share	$ 0	$ 34,313
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 23,383	$ 60,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (79,183)
2nd Fiscal Year	26,230
3rd Fiscal Year	12,650
4th Fiscal Year	2,699
5th Fiscal Year	0
Thereafter	0
Total	$ (37,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00875745%
Employer's proportionate share at MD		0.03263002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(32,067)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(131,795)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(122,002)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(140,227)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,669)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,852)
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)	**$**	**(46,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,578
Changes of assumptions	$ 0	$ 1,667
Net difference between projected and actual earnings on investments	$ 3,721	$ 0
Changes in proportionate share	$ 3,133	$ 44,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 6,854	$ 48,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,665)

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	$ (44,588)
2nd Fiscal Year	480
3rd Fiscal Year	2,013
4th Fiscal Year	430
5th Fiscal Year	0
Thereafter	0
Total	$ (41,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02799718%
Employer's proportionate share at MD		0.04422144%
Employer's proportionate share of system NOL/(A) at prior MD	$	(102,516)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(178,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(165,342)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(190,041)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(21,235)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(38,515)
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)	**$**	**(59,750)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 3,493
Changes of assumptions	$ 0	$ 2,259
Net difference between projected and actual earnings on investments	$ 5,043	$ 0
Changes in proportionate share	$ 0	$ 33,672
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,043	$ 39,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,381)

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	$ (41,061)
2nd Fiscal Year	3,369
3rd Fiscal Year	2,728
4th Fiscal Year	582
5th Fiscal Year	0
Thereafter	0
Total	$ (34,381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00147984%
Employer's proportionate share at MD		0.00143676%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,419)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(5,803)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(5,372)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(6,174)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(690)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(263)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(953)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 114
Changes of assumptions	$ 0	$ 73
Net difference between projected and actual earnings on investments	$ 164	$ 0
Changes in proportionate share	$ 80	$ 125
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 244	$ 312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (382)
2nd Fiscal Year	206
3rd Fiscal Year	89
4th Fiscal Year	19
5th Fiscal Year	0
Thereafter	0
Total	$ (68)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00543027%
Employer's proportionate share at MD		0.00989374%
Employer's proportionate share of system NOL/(A) at prior MD	$	(19,884)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,962)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,992)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(42,518)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,751)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,083)
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)	**$**	**(12,834)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 782
Changes of assumptions	$ 0	$ 505
Net difference between projected and actual earnings on investments	$ 1,128	$ 0
Changes in proportionate share	$ 0	$ 8,712
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,128	$ 9,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,871)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,224)
2nd Fiscal Year	613
3rd Fiscal Year	610
4th Fiscal Year	130
5th Fiscal Year	0
Thereafter	0
Total	$ (8,871)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00191920%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,752)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,248)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(922)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,236)
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)	**$**	**(4,158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 152
Changes of assumptions	$ 0	$ 98
Net difference between projected and actual earnings on investments	$ 219	$ 0
Changes in proportionate share	$ 0	$ 3,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 219	$ 3,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,590)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,675)
2nd Fiscal Year	(58)
3rd Fiscal Year	118
4th Fiscal Year	25
5th Fiscal Year	0
Thereafter	0
Total	$ (3,590)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00288324%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,646)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,780)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(12,391)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,385)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,789)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 228
Changes of assumptions	$ 0	$ 147
Net difference between projected and actual earnings on investments	$ 329	$ 0
Changes in proportionate share	$ 361	$ 5,347
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 690	$ 5,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,032)

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	$ (5,160)
2nd Fiscal Year	(88)
3rd Fiscal Year	178
4th Fiscal Year	38
5th Fiscal Year	0
Thereafter	0
Total	$ (5,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	1,384
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**1,384**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	201
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00026745%
Employer's proportionate share at MD		0.00511653%
Employer's proportionate share of system NOL/(A) at prior MD	$	(979)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,666)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,131)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,988)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,457)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,221)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,678)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	404
Changes of assumptions	$	0	$	261
Net difference between projected and actual earnings on investments	$	584	$	0
Changes in proportionate share	$	0	$	9,100
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	584	$	9,765
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,181)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,454)
2nd Fiscal Year	(111)
3rd Fiscal Year	316
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ (9,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00802758%
Employer's proportionate share at MD		0.01138348%
Employer's proportionate share of system NOL/(A) at prior MD	$	(29,394)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,979)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,920)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,466)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,256)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(16,722)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	899
Changes of assumptions	$	0	$	582
Net difference between projected and actual earnings on investments	$	1,298	$	0
Changes in proportionate share	$	0	$	7,476
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,298	$	8,957
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(7,659)

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	$ (9,516)
2nd Fiscal Year	1,005
3rd Fiscal Year	702
4th Fiscal Year	150
5th Fiscal Year	0
Thereafter	0
Total	$ (7,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00031823%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(1,285)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(1,190)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(1,368)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(153)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(536)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(689)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 25
Changes of assumptions	$ 0	$ 16
Net difference between projected and actual earnings on investments	$ 36	$ 0
Changes in proportionate share	$ 0	$ 590
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 36	$ 631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (595)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (609)
2nd Fiscal Year	(10)
3rd Fiscal Year	20
4th Fiscal Year	4
5th Fiscal Year	0
Thereafter	0
Total	$ (595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00741461%
Employer's proportionate share at MD		0.01823569%
Employer's proportionate share of system NOL/(A) at prior MD	$	(27,150)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(73,656)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(68,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(78,368)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(8,757)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,551)
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)	**$**	**(27,308)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,441
Changes of assumptions	$ 0	$ 932
Net difference between projected and actual earnings on investments	$ 2,080	$ 0
Changes in proportionate share	$ 0	$ 20,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,080	$ 22,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,537)
2nd Fiscal Year	692
3rd Fiscal Year	1,125
4th Fiscal Year	240
5th Fiscal Year	0
Thereafter	0
Total	$ (20,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00067937%
Employer's proportionate share at MD		0.00713657%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,488)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,825)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,669)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,427)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,873)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 564
Changes of assumptions	$ 0	$ 365
Net difference between projected and actual earnings on investments	$ 814	$ 0
Changes in proportionate share	$ 1,938	$ 11,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,752	$ 12,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,152)

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	$ (10,583)
2nd Fiscal Year	(103)
3rd Fiscal Year	440
4th Fiscal Year	94
5th Fiscal Year	0
Thereafter	0
Total	$ (10,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00202174%
Employer's proportionate share at MD		0.01131190%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,403)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,690)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(48,613)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,432)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,048)
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)	**$**	**(20,480)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 894
Changes of assumptions	$ 0	$ 578
Net difference between projected and actual earnings on investments	$ 1,290	$ 0
Changes in proportionate share	$ 0	$ 17,260
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,290	$ 18,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,442)

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	$ (18,284)
2nd Fiscal Year	(4)
3rd Fiscal Year	698
4th Fiscal Year	149
5th Fiscal Year	0
Thereafter	0
Total	$ (17,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00607551%
Employer's proportionate share at MD		0.03488949%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,246)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(140,922)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(130,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(149,937)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,754)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(52,399)
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)	**$**	**(69,153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,756
Changes of assumptions	$ 0	$ 1,783
Net difference between projected and actual earnings on investments	$ 3,979	$ 0
Changes in proportionate share	$ 0	$ 55,078
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,979	$ 59,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,638)

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	$ (58,208)
2nd Fiscal Year	(42)
3rd Fiscal Year	2,153
4th Fiscal Year	459
5th Fiscal Year	0
Thereafter	0
Total	$ (55,638)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00411175%
Employer's proportionate share at MD		0.00508488%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,056)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,538)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,012)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(21,852)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,442)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,405)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,847)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 402
Changes of assumptions	$ 0	$ 260
Net difference between projected and actual earnings on investments	$ 580	$ 0
Changes in proportionate share	$ 0	$ 2,206
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 580	$ 2,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,205)
2nd Fiscal Year	537
3rd Fiscal Year	314
4th Fiscal Year	67
5th Fiscal Year	0
Thereafter	0
Total	$ (2,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357452%
Employer's proportionate share at MD		0.00737102%
Employer's proportionate share of system NOL/(A) at prior MD	$	(13,089)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,772)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,560)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,677)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,540)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,274)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 582
Changes of assumptions	$ 0	$ 377
Net difference between projected and actual earnings on investments	$ 841	$ 0
Changes in proportionate share	$ 0	$ 7,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 841	$ 8,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,656)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,585)
2nd Fiscal Year	377
3rd Fiscal Year	455
4th Fiscal Year	97
5th Fiscal Year	0
Thereafter	0
Total	$ (7,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	1,428
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)	**$**	**1,428**

	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	$	328	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	328	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	328

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01850893%
Employer's proportionate share at MD		0.00931785%
Employer's proportionate share of system NOL/(A) at prior MD	$	(67,773)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(37,636)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,839)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(40,043)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,474)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	10,433
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)	**$**	**5,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 736
Changes of assumptions	$ 0	$ 476
Net difference between projected and actual earnings on investments	$ 1,063	$ 0
Changes in proportionate share	$ 17,046	$ 1,361
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 18,109	$ 2,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,536

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,002
2nd Fiscal Year	2,836
3rd Fiscal Year	575
4th Fiscal Year	123
5th Fiscal Year	0
Thereafter	0
Total	$ 15,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00715745%
Employer's proportionate share at MD		0.01265974%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,208)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(51,134)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(47,334)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(54,405)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,079)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,315)
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)	**$**	**(18,394)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,000
Changes of assumptions	$ 0	$ 647
Net difference between projected and actual earnings on investments	$ 1,444	$ 0
Changes in proportionate share	$ 0	$ 10,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,444	$ 12,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,032)

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	$ (12,799)
2nd Fiscal Year	820
3rd Fiscal Year	781
4th Fiscal Year	167
5th Fiscal Year	0
Thereafter	0
Total	$ (11,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00918246%
Employer's proportionate share at MD		0.01554357%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,623)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(62,782)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(58,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(66,798)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,464)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,149)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,613)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,228
Changes of assumptions	$ 0	$ 794
Net difference between projected and actual earnings on investments	$ 1,773	$ 0
Changes in proportionate share	$ 0	$ 13,330
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,773	$ 15,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,579)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,817)
2nd Fiscal Year	1,074
3rd Fiscal Year	959
4th Fiscal Year	205
5th Fiscal Year	0
Thereafter	0
Total	$ (13,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00310134%
Employer's proportionate share at MD		0.00704848%
Employer's proportionate share of system NOL/(A) at prior MD	$	(11,356)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,469)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,354)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,291)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,385)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,061)
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)	**$**	**(9,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 557
Changes of assumptions	$ 0	$ 360
Net difference between projected and actual earnings on investments	$ 804	$ 0
Changes in proportionate share	$ 157	$ 7,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 961	$ 8,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,276)

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	$ (8,112)
2nd Fiscal Year	308
3rd Fiscal Year	435
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (7,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00125634%
Employer's proportionate share at MD		0.01078002%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,600)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(43,541)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(40,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(46,327)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,177)
▪ 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)	**$**	**(13,882)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 852
Changes of assumptions	$ 0	$ 551
Net difference between projected and actual earnings on investments	$ 1,229	$ 0
Changes in proportionate share	$ 2,613	$ 17,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,842	$ 19,066
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,224)

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	$ (15,912)
2nd Fiscal Year	(118)
3rd Fiscal Year	665
4th Fiscal Year	142
5th Fiscal Year	0
Thereafter	0
Total	$ (15,224)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187446%
Employer's proportionate share at MD		0.00519743%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,864)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(20,993)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,336)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,496)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,080)
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)	**$**	**(9,576)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	411
Changes of assumptions	$	0	$	266
Net difference between projected and actual earnings on investments	$	593	$	0
Changes in proportionate share	$	0	$	6,446
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	593	$	7,123
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,530)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,076)
2nd Fiscal Year	157
3rd Fiscal Year	321
4th Fiscal Year	68
5th Fiscal Year	0
Thereafter	0
Total	$ (6,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14054979%
Employer's proportionate share at MD		0.14441411%
Employer's proportionate share of system NOL/(A) at prior MD	$	(514,645)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(583,301)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(539,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(620,619)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(69,348)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(40,666)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(110,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 11,408
Changes of assumptions	$ 0	$ 7,378
Net difference between projected and actual earnings on investments	$ 16,470	$ 0
Changes in proportionate share	$ 0	$ 21,803
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 16,470	$ 40,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,119)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,215)
2nd Fiscal Year	19,284
3rd Fiscal Year	8,910
4th Fiscal Year	1,901
5th Fiscal Year	0
Thereafter	0
Total	$ (24,119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01147855%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,363)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(42,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,329)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,512)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,353)
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)	**$**	**(24,865)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 907
Changes of assumptions	$ 0	$ 586
Net difference between projected and actual earnings on investments	$ 1,309	$ 0
Changes in proportionate share	$ 0	$ 21,289
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,309	$ 22,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,473)

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	$ (21,981)
2nd Fiscal Year	(351)
3rd Fiscal Year	708
4th Fiscal Year	151
5th Fiscal Year	0
Thereafter	0
Total	$ (21,473)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00515114%
Employer's proportionate share at MD		0.00522372%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,862)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,099)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(19,531)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(22,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,508)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,686)
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)	**$**	**(5,194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 413
Changes of assumptions	$ 0	$ 267
Net difference between projected and actual earnings on investments	$ 596	$ 0
Changes in proportionate share	$ 0	$ 763
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 596	$ 1,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (1,946)
2nd Fiscal Year	708
3rd Fiscal Year	322
4th Fiscal Year	69
5th Fiscal Year	0
Thereafter	0
Total	$ (847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00416037%
Employer's proportionate share at MD		0.00378082%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(15,271)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(14,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(16,248)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,816)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	1,003
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(813)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 299
Changes of assumptions	$ 0	$ 193
Net difference between projected and actual earnings on investments	$ 431	$ 0
Changes in proportionate share	$ 704	$ 431
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,135	$ 923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ (657)
2nd Fiscal Year	586
3rd Fiscal Year	233
4th Fiscal Year	50
5th Fiscal Year	0
Thereafter	0
Total	$ 212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05936409%
Employer's proportionate share at MD		0.08166086%
Employer's proportionate share of system NOL/(A) at prior MD	$	(217,371)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(329,835)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(305,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(350,937)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,214)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(47,355)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(86,569)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	6,451
Changes of assumptions	$	0	$	4,172
Net difference between projected and actual earnings on investments	$	9,313	$	0
Changes in proportionate share	$	0	$	48,042
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	9,313	$	58,665
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(49,352)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,980)
2nd Fiscal Year	7,514
3rd Fiscal Year	5,038
4th Fiscal Year	1,075
5th Fiscal Year	0
Thereafter	0
Total	$ (49,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091596%
Employer's proportionate share at MD		0.00678618%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,354)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,410)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,373)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,164)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,259)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,198)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,457)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 536
Changes of assumptions	$ 0	$ 347
Net difference between projected and actual earnings on investments	$ 774	$ 0
Changes in proportionate share	$ 1,014	$ 10,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,788	$ 11,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,982)

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	$ (10,438)
2nd Fiscal Year	(52)
3rd Fiscal Year	419
4th Fiscal Year	89
5th Fiscal Year	0
Thereafter	0
Total	$ (9,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00387750%
Employer's proportionate share at MD		0.00653400%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,198)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,391)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,430)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,080)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,138)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,030)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,168)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	516
Changes of assumptions	$	0	$	334
Net difference between projected and actual earnings on investments	$	745	$	0
Changes in proportionate share	$	0	$	5,538
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	745	$	6,388
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,586)
2nd Fiscal Year	454
3rd Fiscal Year	403
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ (5,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00067610%
Employer's proportionate share at MD		0.00536107%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,476)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,654)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,045)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,039)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,574)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,662)
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)	**$**	**(10,236)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 424
Changes of assumptions	$ 0	$ 274
Net difference between projected and actual earnings on investments	$ 611	$ 0
Changes in proportionate share	$ 280	$ 8,689
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 891	$ 9,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,496)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,846)
2nd Fiscal Year	(50)
3rd Fiscal Year	331
4th Fiscal Year	71
5th Fiscal Year	0
Thereafter	0
Total	$ (8,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00922033%
Employer's proportionate share at MD		0.00749316%
Employer's proportionate share of system NOL/(A) at prior MD	$	(33,762)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,266)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(28,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,202)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,598)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,614)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,212)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 592
Changes of assumptions	$ 0	$ 383
Net difference between projected and actual earnings on investments	$ 855	$ 0
Changes in proportionate share	$ 3,203	$ 1,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 4,058	$ 2,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,743

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144)
2nd Fiscal Year	1,325
3rd Fiscal Year	462
4th Fiscal Year	99
5th Fiscal Year	0
Thereafter	0
Total	$ 1,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00318956%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(12,883)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(11,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(13,707)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,532)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,791)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,323)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	252
Changes of assumptions	$	0	$	163
Net difference between projected and actual earnings on investments	$	364	$	0
Changes in proportionate share	$	0	$	5,915
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	364	$	6,330
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,966)

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	$ (6,108)
2nd Fiscal Year	(97)
3rd Fiscal Year	197
4th Fiscal Year	42
5th Fiscal Year	0
Thereafter	0
Total	$ (5,966)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00130824%
Employer's proportionate share at MD		0.01515560%
Employer's proportionate share of system NOL/(A) at prior MD	$	(4,790)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(61,215)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(56,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(65,131)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,278)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,857)
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)	**$**	**(26,135)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,197
Changes of assumptions	$ 0	$ 774
Net difference between projected and actual earnings on investments	$ 1,728	$ 0
Changes in proportionate share	$ 1,388	$ 25,681
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,116	$ 27,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,429)
2nd Fiscal Year	(242)
3rd Fiscal Year	935
4th Fiscal Year	200
5th Fiscal Year	0
Thereafter	0
Total	$ (24,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00699427%
Employer's proportionate share at MD		0.01621865%
Employer's proportionate share of system NOL/(A) at prior MD	$	(25,611)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,509)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,700)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,788)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,682)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(21,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,281
Changes of assumptions	$ 0	$ 829
Net difference between projected and actual earnings on investments	$ 1,850	$ 0
Changes in proportionate share	$ 0	$ 17,239
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,850	$ 19,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,499)

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	$ (19,397)
2nd Fiscal Year	684
3rd Fiscal Year	1,001
4th Fiscal Year	214
5th Fiscal Year	0
Thereafter	0
Total	$ (17,499)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00176645%
Employer's proportionate share at MD		0.00794464%
Employer's proportionate share of system NOL/(A) at prior MD	$	(6,468)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(32,089)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,705)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(34,142)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,815)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,762)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 628
Changes of assumptions	$ 0	$ 406
Net difference between projected and actual earnings on investments	$ 906	$ 0
Changes in proportionate share	$ 0	$ 11,571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 906	$ 12,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,699)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,348)
2nd Fiscal Year	55
3rd Fiscal Year	490
4th Fiscal Year	105
5th Fiscal Year	0
Thereafter	0
Total	$ (11,699)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00275815%
Employer's proportionate share at MD		0.00961088%
Employer's proportionate share of system NOL/(A) at prior MD	$	(10,099)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(38,819)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(35,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,615)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,581)
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)	**$**	**(19,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 759
Changes of assumptions	$ 0	$ 491
Net difference between projected and actual earnings on investments	$ 1,096	$ 0
Changes in proportionate share	$ 0	$ 13,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,096	$ 14,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,647)

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	$ (14,537)
2nd Fiscal Year	171
3rd Fiscal Year	593
4th Fiscal Year	127
5th Fiscal Year	0
Thereafter	0
Total	$ (13,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00092390%
Employer's proportionate share at MD		0.00541008%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,383)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(21,852)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(20,228)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(23,250)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,598)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(7,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 427
Changes of assumptions	$ 0	$ 276
Net difference between projected and actual earnings on investments	$ 617	$ 0
Changes in proportionate share	$ 0	$ 8,411
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 617	$ 9,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,497)

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	$ (8,894)
2nd Fiscal Year	(9)
3rd Fiscal Year	334
4th Fiscal Year	71
5th Fiscal Year	0
Thereafter	0
Total	$ (8,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00651880%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(26,330)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(24,374)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(28,015)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,130)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,991)
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)	**$**	**(14,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 515
Changes of assumptions	$ 0	$ 333
Net difference between projected and actual earnings on investments	$ 743	$ 0
Changes in proportionate share	$ 0	$ 12,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 743	$ 12,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,484)
2nd Fiscal Year	(199)
3rd Fiscal Year	402
4th Fiscal Year	86
5th Fiscal Year	0
Thereafter	0
Total	$ (12,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00455687%
Employer's proportionate share at MD		0.00684130%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,686)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,633)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,579)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,400)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,285)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,261)
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)	**$**	**(8,546)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	540
Changes of assumptions	$	0	$	350
Net difference between projected and actual earnings on investments	$	780	$	0
Changes in proportionate share	$	0	$	4,668
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	780	$	5,558
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,778)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,849)
2nd Fiscal Year	559
3rd Fiscal Year	422
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (4,778)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02917637%
Employer's proportionate share at MD		0.02748153%
Employer's proportionate share of system NOL/(A) at prior MD	$	(106,834)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(111,000)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(102,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(118,102)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,197)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	54,488
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**41,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,171
Changes of assumptions	$ 0	$ 1,404
Net difference between projected and actual earnings on investments	$ 3,134	$ 0
Changes in proportionate share	$ 32,047	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 35,181	$ 3,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,606

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 25,470
2nd Fiscal Year	4,079
3rd Fiscal Year	1,696
4th Fiscal Year	362
5th Fiscal Year	0
Thereafter	0
Total	$ 31,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00391256%
Employer's proportionate share at MD		0.01352167%
Employer's proportionate share of system NOL/(A) at prior MD	$	(14,326)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,615)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,557)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(58,109)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,493)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(19,025)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(25,518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,068
Changes of assumptions	$ 0	$ 691
Net difference between projected and actual earnings on investments	$ 1,542	$ 0
Changes in proportionate share	$ 0	$ 18,319
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,542	$ 20,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,795)
2nd Fiscal Year	247
3rd Fiscal Year	834
4th Fiscal Year	178
5th Fiscal Year	0
Thereafter	0
Total	$ (18,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00633360%
Employer's proportionate share at MD		0.01953363%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,191)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(78,898)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(73,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(83,946)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,380)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,545)
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)	**$**	**(33,925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,543
Changes of assumptions	$ 0	$ 998
Net difference between projected and actual earnings on investments	$ 2,228	$ 0
Changes in proportionate share	$ 0	$ 25,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,228	$ 27,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,403)

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	$ (27,336)
2nd Fiscal Year	471
3rd Fiscal Year	1,205
4th Fiscal Year	257
5th Fiscal Year	0
Thereafter	0
Total	$ (25,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01640350%
Employer's proportionate share at MD		0.05133120%
Employer's proportionate share of system NOL/(A) at prior MD	$	(60,064)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(207,331)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(191,926)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(220,596)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(24,650)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(60,611)
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)	**$**	**(85,261)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 4,055
Changes of assumptions	$ 0	$ 2,623
Net difference between projected and actual earnings on investments	$ 5,854	$ 0
Changes in proportionate share	$ 0	$ 65,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 5,854	$ 72,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (66,179)

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	$ (71,219)
2nd Fiscal Year	1,198
3rd Fiscal Year	3,167
4th Fiscal Year	676
5th Fiscal Year	0
Thereafter	0
Total	$ (66,179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01718620%
Employer's proportionate share at MD		0.03448410%
Employer's proportionate share of system NOL/(A) at prior MD	$	(62,930)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(139,284)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(128,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(148,195)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,559)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(31,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(47,638)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,724
Changes of assumptions	$ 0	$ 1,762
Net difference between projected and actual earnings on investments	$ 3,933	$ 0
Changes in proportionate share	$ 0	$ 32,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,933	$ 36,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,483)
2nd Fiscal Year	1,844
3rd Fiscal Year	2,128
4th Fiscal Year	454
5th Fiscal Year	0
Thereafter	0
Total	$ (33,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00490847%
Employer's proportionate share at MD		0.00967725%
Employer's proportionate share of system NOL/(A) at prior MD	$	(17,973)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(39,087)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(36,183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(41,588)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,647)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,344)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(15,991)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 764
Changes of assumptions	$ 0	$ 494
Net difference between projected and actual earnings on investments	$ 1,104	$ 0
Changes in proportionate share	$ 0	$ 9,237
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,104	$ 10,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,648)
2nd Fiscal Year	531
3rd Fiscal Year	597
4th Fiscal Year	127
5th Fiscal Year	0
Thereafter	0
Total	$ (9,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00002057%
Employer's proportionate share at MD		0.00881566%
Employer's proportionate share of system NOL/(A) at prior MD	$	(75)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,607)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,961)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,885)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,233)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,857)
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)	**$**	**(19,090)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	696
Changes of assumptions	$	0	$	450
Net difference between projected and actual earnings on investments	$	1,005	$	0
Changes in proportionate share	$	0	$	16,319
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,005	$	17,465
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,460)

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	$ (16,855)
2nd Fiscal Year	(265)
3rd Fiscal Year	544
4th Fiscal Year	116
5th Fiscal Year	0
Thereafter	0
Total	$ (16,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00068217%
Employer's proportionate share at MD		0.00017543%
Employer's proportionate share of system NOL/(A) at prior MD	$	(2,498)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(656)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(754)
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)	$	230
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**146**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 14
Changes of assumptions	$ 0	$ 9
Net difference between projected and actual earnings on investments	$ 20	$ 0
Changes in proportionate share	$ 940	$ 187
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 960	$ 210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 750

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 627
2nd Fiscal Year	110
3rd Fiscal Year	11
4th Fiscal Year	2
5th Fiscal Year	0
Thereafter	0
Total	$ 750

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033711%
Employer's proportionate share at MD		0.00071801%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,234)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(2,900)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(2,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(3,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(345)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(766)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(1,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 57
Changes of assumptions	$ 0	$ 37
Net difference between projected and actual earnings on investments	$ 82	$ 0
Changes in proportionate share	$ 0	$ 740
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 82	$ 834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (752)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (839)
2nd Fiscal Year	34
3rd Fiscal Year	44
4th Fiscal Year	9
5th Fiscal Year	0
Thereafter	0
Total	$ (752)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	532
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**532**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	257	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	257	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	257
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	257

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00453863%
Employer's proportionate share at MD		0.00686505%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,619)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(27,729)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(25,668)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(29,503)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,297)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(9,300)
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)	**$**	**(12,597)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	542
Changes of assumptions	$	0	$	351
Net difference between projected and actual earnings on investments	$	783	$	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)	$	783	$	6,851
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,068)

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	$ (7,137)
2nd Fiscal Year	555
3rd Fiscal Year	424
4th Fiscal Year	90
5th Fiscal Year	0
Thereafter	0
Total	$ (6,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00459240%
Employer's proportionate share at MD		0.03421652%
Employer's proportionate share of system NOL/(A) at prior MD	$	(16,816)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(138,203)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(127,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(147,045)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(16,431)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(52,199)
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)	**$**	**(68,630)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,703
Changes of assumptions	$ 0	$ 1,748
Net difference between projected and actual earnings on investments	$ 3,902	$ 0
Changes in proportionate share	$ 0	$ 55,878
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,902	$ 60,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,427)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (58,718)
2nd Fiscal Year	(271)
3rd Fiscal Year	2,111
4th Fiscal Year	450
5th Fiscal Year	0
Thereafter	0
Total	$ (56,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049936%
Employer's proportionate share at MD		0.00789619%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,828)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(31,893)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(29,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(33,934)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,792)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(10,742)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(14,534)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 624
Changes of assumptions	$ 0	$ 403
Net difference between projected and actual earnings on investments	$ 901	$ 0
Changes in proportionate share	$ 307	$ 13,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,208	$ 14,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,538)

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	$ (13,972)
2nd Fiscal Year	(158)
3rd Fiscal Year	487
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ (13,538)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00590111%
Employer's proportionate share at MD		0.00861897%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,608)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(34,813)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(32,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(37,040)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,139)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(5,116)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(9,255)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	681
Changes of assumptions	$	0	$	440
Net difference between projected and actual earnings on investments	$	983	$	0
Changes in proportionate share	$	51	$	5,041
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,034	$	6,162
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,128)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,504)
2nd Fiscal Year	731
3rd Fiscal Year	532
4th Fiscal Year	113
5th Fiscal Year	0
Thereafter	0
Total	$ (5,128)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00955838%
Employer's proportionate share at MD		0.01156425%
Employer's proportionate share of system NOL/(A) at prior MD	$	(35,000)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(46,709)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(43,238)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(49,697)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,553)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(13,166)
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)	**$**	**(18,719)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 914
Changes of assumptions	$ 0	$ 591
Net difference between projected and actual earnings on investments	$ 1,319	$ 0
Changes in proportionate share	$ 0	$ 6,477
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,319	$ 7,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,663)

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	$ (8,787)
2nd Fiscal Year	1,258
3rd Fiscal Year	713
4th Fiscal Year	152
5th Fiscal Year	0
Thereafter	0
Total	$ (6,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06000465%
Employer's proportionate share at MD		0.08202647%
Employer's proportionate share of system NOL/(A) at prior MD	$	(219,717)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(331,312)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(306,694)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(352,508)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(39,390)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(56,105)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(95,495)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	6,480
Changes of assumptions	$	0	$	4,191
Net difference between projected and actual earnings on investments	$	9,355	$	0
Changes in proportionate share	$	0	$	46,116
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	9,355	$	56,787
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(47,432)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (61,183)
2nd Fiscal Year	7,610
3rd Fiscal Year	5,061
4th Fiscal Year	1,080
5th Fiscal Year	0
Thereafter	0
Total	$ (47,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01115969%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(45,075)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,959)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,359)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,816)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(24,175)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 882
Changes of assumptions	$ 0	$ 570
Net difference between projected and actual earnings on investments	$ 1,273	$ 0
Changes in proportionate share	$ 0	$ 20,697
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,273	$ 22,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,876)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,371)
2nd Fiscal Year	(340)
3rd Fiscal Year	689
4th Fiscal Year	147
5th Fiscal Year	0
Thereafter	0
Total	$ (20,876)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00645610%
Employer's proportionate share at MD		0.00598527%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,640)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(24,175)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(22,379)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(25,722)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,874)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,861)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(4,735)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	473
Changes of assumptions	$	0	$	306
Net difference between projected and actual earnings on investments	$	683	$	0
Changes in proportionate share	$	873	$	483
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,556	$	1,262
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	294

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,059)
2nd Fiscal Year	905
3rd Fiscal Year	369
4th Fiscal Year	79
5th Fiscal Year	0
Thereafter	0
Total	$ 294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00037639%
Employer's proportionate share at MD		0.01001103%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,378)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(40,435)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(37,431)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(43,022)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,807)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(16,206)
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)	**$**	**(21,013)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 791
Changes of assumptions	$ 0	$ 511
Net difference between projected and actual earnings on investments	$ 1,142	$ 0
Changes in proportionate share	$ 0	$ 17,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,142	$ 19,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,046)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,553)
2nd Fiscal Year	(243)
3rd Fiscal Year	618
4th Fiscal Year	132
5th Fiscal Year	0
Thereafter	0
Total	$ (18,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00633641%
Employer's proportionate share at MD		0.00909560%
Employer's proportionate share of system NOL/(A) at prior MD	$	(23,202)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(36,738)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(34,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(39,088)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,368)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,043)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(10,411)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	719
Changes of assumptions	$	0	$	465
Net difference between projected and actual earnings on investments	$	1,037	$	0
Changes in proportionate share	$	0	$	5,235
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	1,037	$	6,419
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,382)

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	$ (6,852)
2nd Fiscal Year	791
3rd Fiscal Year	561
4th Fiscal Year	120
5th Fiscal Year	0
Thereafter	0
Total	$ (5,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00774003%
Employer's proportionate share at MD		0.02846172%
Employer's proportionate share of system NOL/(A) at prior MD	$	(28,341)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(114,959)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(106,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(122,314)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(13,667)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(39,954)
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)	**$**	**(53,621)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 2,248
Changes of assumptions	$ 0	$ 1,454
Net difference between projected and actual earnings on investments	$ 3,246	$ 0
Changes in proportionate share	$ 0	$ 39,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,246	$ 43,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,872)

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	$ (42,438)
2nd Fiscal Year	435
3rd Fiscal Year	1,756
4th Fiscal Year	375
5th Fiscal Year	0
Thereafter	0
Total	$ (39,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00620830%
Employer's proportionate share at MD		0.00732733%
Employer's proportionate share of system NOL/(A) at prior MD	$	(22,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,596)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,397)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,489)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,519)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,100)
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)	**$**	**(4,619)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	579
Changes of assumptions	$	0	$	374
Net difference between projected and actual earnings on investments	$	836	$	0
Changes in proportionate share	$	15	$	2,076
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	851	$	3,029
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,178)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,550)
2nd Fiscal Year	823
3rd Fiscal Year	452
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ (2,178)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00351140%
Employer's proportionate share at MD		0.00700376%
Employer's proportionate share of system NOL/(A) at prior MD	$	(12,858)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(28,289)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(26,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(30,099)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,363)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(6,456)
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)	**$**	**(9,819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 553
Changes of assumptions	$ 0	$ 358
Net difference between projected and actual earnings on investments	$ 799	$ 0
Changes in proportionate share	$ 0	$ 6,482
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 799	$ 7,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,497)
2nd Fiscal Year	378
3rd Fiscal Year	432
4th Fiscal Year	92
5th Fiscal Year	0
Thereafter	0
Total	$ (6,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00214752%
Employer's proportionate share at MD		0.00173478%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,863)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(7,007)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(6,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(7,455)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(833)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(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)	**$**	**(1,995)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 137
Changes of assumptions	$ 0	$ 89
Net difference between projected and actual earnings on investments	$ 198	$ 0
Changes in proportionate share	$ 765	$ 370
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 963	$ 596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 367

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (71)
2nd Fiscal Year	308
3rd Fiscal Year	107
4th Fiscal Year	23
5th Fiscal Year	0
Thereafter	0
Total	$ 367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00732042%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(29,568)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(31,459)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,515)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(12,277)
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)	**$**	**(15,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 578
Changes of assumptions	$ 0	$ 374
Net difference between projected and actual earnings on investments	$ 835	$ 0
Changes in proportionate share	$ 32	$ 13,577
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 867	$ 14,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,662)

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	$ (13,986)
2nd Fiscal Year	(224)
3rd Fiscal Year	452
4th Fiscal Year	96
5th Fiscal Year	0
Thereafter	0
Total	$ (13,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01348028%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(54,448)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(50,402)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(57,931)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,473)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,728)
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)	**$**	**(29,201)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,065
Changes of assumptions	$ 0	$ 689
Net difference between projected and actual earnings on investments	$ 1,537	$ 0
Changes in proportionate share	$ 0	$ 25,001
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,537	$ 26,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,218)

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	$ (25,814)
2nd Fiscal Year	(412)
3rd Fiscal Year	832
4th Fiscal Year	177
5th Fiscal Year	0
Thereafter	0
Total	$ (25,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00518854%
Employer's proportionate share at MD		0.01399733%
Employer's proportionate share of system NOL/(A) at prior MD	$	(18,999)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,536)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,336)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(60,153)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,722)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(18,417)
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)	**$**	**(25,139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,106
Changes of assumptions	$ 0	$ 715
Net difference between projected and actual earnings on investments	$ 1,596	$ 0
Changes in proportionate share	$ 0	$ 17,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,596	$ 18,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,278)

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	$ (18,772)
2nd Fiscal Year	446
3rd Fiscal Year	864
4th Fiscal Year	184
5th Fiscal Year	0
Thereafter	0
Total	$ (17,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00711724%
Employer's proportionate share at MD		0.02288863%
Employer's proportionate share of system NOL/(A) at prior MD	$	(26,061)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(92,449)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(85,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(98,364)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(10,991)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,461)
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)	**$**	**(35,452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,808
Changes of assumptions	$ 0	$ 1,169
Net difference between projected and actual earnings on investments	$ 2,610	$ 0
Changes in proportionate share	$ 987	$ 29,250
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 3,597	$ 32,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,630)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,844)
2nd Fiscal Year	501
3rd Fiscal Year	1,412
4th Fiscal Year	301
5th Fiscal Year	0
Thereafter	0
Total	$ (28,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0

Employer OPEB Expense for Measurement Period

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215359%
Employer's proportionate share at MD		0.01098120%
Employer's proportionate share of system NOL/(A) at prior MD	$	(7,886)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(44,354)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(41,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(47,192)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(5,273)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(15,402)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(20,675)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 867
Changes of assumptions	$ 0	$ 561
Net difference between projected and actual earnings on investments	$ 1,252	$ 0
Changes in proportionate share	$ 0	$ 16,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,252	$ 17,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,743)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,593)
2nd Fiscal Year	28
3rd Fiscal Year	678
4th Fiscal Year	145
5th Fiscal Year	0
Thereafter	0
Total	$ (16,743)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.01423468%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(57,495)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(53,223)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(61,173)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,836)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(24,000)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(30,836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,125
Changes of assumptions	$ 0	$ 727
Net difference between projected and actual earnings on investments	$ 1,623	$ 0
Changes in proportionate share	$ 0	$ 26,400
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,623	$ 28,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,259)
2nd Fiscal Year	(435)
3rd Fiscal Year	878
4th Fiscal Year	187
5th Fiscal Year	0
Thereafter	0
Total	$ (26,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00887184%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(35,834)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(33,171)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(38,127)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,260)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(14,297)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(18,557)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 701
Changes of assumptions	$ 0	$ 453
Net difference between projected and actual earnings on investments	$ 1,012	$ 0
Changes in proportionate share	$ 8	$ 16,454
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,020	$ 17,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,588)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,981)
2nd Fiscal Year	(271)
3rd Fiscal Year	547
4th Fiscal Year	117
5th Fiscal Year	0
Thereafter	0
Total	$ (16,588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00582162%
Employer's proportionate share at MD		0.00744973%
Employer's proportionate share of system NOL/(A) at prior MD	$	(21,317)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(30,090)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(27,854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(32,015)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(3,577)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(8,184)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(11,761)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 589
Changes of assumptions	$ 0	$ 381
Net difference between projected and actual earnings on investments	$ 850	$ 0
Changes in proportionate share	$ 0	$ 4,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 850	$ 5,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,335)

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	$ (5,646)
2nd Fiscal Year	753
3rd Fiscal Year	460
4th Fiscal Year	98
5th Fiscal Year	0
Thereafter	0
Total	$ (4,335)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00140035%
Employer's proportionate share at MD		0.00351259%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,128)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(14,188)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(13,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(15,095)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,687)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(4,936)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(6,623)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	277
Changes of assumptions	$	0	$	179
Net difference between projected and actual earnings on investments	$	401	$	0
Changes in proportionate share	$	0	$	4,482
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	401	$	4,938
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,537)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,930)
2nd Fiscal Year	129
3rd Fiscal Year	217
4th Fiscal Year	46
5th Fiscal Year	0
Thereafter	0
Total	$ (4,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**0**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	0
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**0**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00089024%
Employer's proportionate share at MD		0.00208676%
Employer's proportionate share of system NOL/(A) at prior MD	$	(3,260)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(8,429)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(7,802)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(8,968)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,002)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(2,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(3,260)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 165
Changes of assumptions	$ 0	$ 107
Net difference between projected and actual earnings on investments	$ 238	$ 0
Changes in proportionate share	$ 0	$ 2,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 238	$ 2,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,754)
2nd Fiscal Year	86
3rd Fiscal Year	129
4th Fiscal Year	27
5th Fiscal Year	0
Thereafter	0
Total	$ (2,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00262910%
Employer's proportionate share at MD		0.02041220%
Employer's proportionate share of system NOL/(A) at prior MD	$	(9,627)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(82,447)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(76,320)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(87,721)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,802)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(30,868)
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)	**$**	**(40,670)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,613
Changes of assumptions	$ 0	$ 1,043
Net difference between projected and actual earnings on investments	$ 2,328	$ 0
Changes in proportionate share	$ 0	$ 33,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,328	$ 35,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,549)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,896)
2nd Fiscal Year	(180)
3rd Fiscal Year	1,259
4th Fiscal Year	269
5th Fiscal Year	0
Thereafter	0
Total	$ (33,549)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00427088%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(17,250)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(15,969)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(18,354)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(2,051)
▪ 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)	**$**	**(9,252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 337
Changes of assumptions	$ 0	$ 218
Net difference between projected and actual earnings on investments	$ 487	$ 0
Changes in proportionate share	$ 0	$ 7,921
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 487	$ 8,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,179)
2nd Fiscal Year	(130)
3rd Fiscal Year	264
4th Fiscal Year	56
5th Fiscal Year	0
Thereafter	0
Total	$ (7,989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00863354%
Employer's proportionate share at MD		0.02063039%
Employer's proportionate share of system NOL/(A) at prior MD	$	(31,613)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(83,328)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(77,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(88,659)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,907)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(26,284)
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)	**$**	**(36,191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,630
Changes of assumptions	$ 0	$ 1,054
Net difference between projected and actual earnings on investments	$ 2,353	$ 0
Changes in proportionate share	$ 0	$ 23,166
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 2,353	$ 25,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,497)

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	$ (25,866)
2nd Fiscal Year	825
3rd Fiscal Year	1,273
4th Fiscal Year	272
5th Fiscal Year	0
Thereafter	0
Total	$ (23,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
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)	$	2,432
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)	**$**	**2,432**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	302	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	302	$	0
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	$	302
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00027867%
Employer's proportionate share at MD		0.00266416%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,020)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(10,761)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(9,961)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,449)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(1,279)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(3,669)
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)	**$**	**(4,948)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 210
Changes of assumptions	$ 0	$ 136
Net difference between projected and actual earnings on investments	$ 304	$ 0
Changes in proportionate share	$ 127	$ 4,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 431	$ 4,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,505)
2nd Fiscal Year	(35)
3rd Fiscal Year	164
4th Fiscal Year	35
5th Fiscal Year	0
Thereafter	0
Total	$ (4,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148919%
Employer's proportionate share at MD		0.01613142%
Employer's proportionate share of system NOL/(A) at prior MD	$	(5,453)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(65,156)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(60,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(69,325)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(7,746)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(25,248)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(32,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,274
Changes of assumptions	$ 0	$ 824
Net difference between projected and actual earnings on investments	$ 1,840	$ 0
Changes in proportionate share	$ 0	$ 27,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,840	$ 29,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,550)

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	$ (28,516)
2nd Fiscal Year	(242)
3rd Fiscal Year	995
4th Fiscal Year	212
5th Fiscal Year	0
Thereafter	0
Total	$ (27,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00236867%
Employer's proportionate share at MD		0.00841050%
Employer's proportionate share of system NOL/(A) at prior MD	$	(8,673)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(33,971)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(31,447)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(36,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(4,039)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(11,831)
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)	**$**	**(15,870)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 664
Changes of assumptions	$ 0	$ 430
Net difference between projected and actual earnings on investments	$ 959	$ 0
Changes in proportionate share	$ 0	$ 11,497
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 959	$ 12,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,632)

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	$ (12,405)
2nd Fiscal Year	143
3rd Fiscal Year	519
4th Fiscal Year	111
5th Fiscal Year	0
Thereafter	0
Total	$ (11,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00418001%
Employer's proportionate share at MD		0.01408150%
Employer's proportionate share of system NOL/(A) at prior MD	$	(15,306)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(56,876)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(52,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(60,515)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,762)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(22,320)
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)	**$**	**(29,082)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 1,112
Changes of assumptions	$ 0	$ 719
Net difference between projected and actual earnings on investments	$ 1,606	$ 0
Changes in proportionate share	$ 0	$ 20,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 1,606	$ 21,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,276)

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	$ (21,605)
2nd Fiscal Year	274
3rd Fiscal Year	869
4th Fiscal Year	185
5th Fiscal Year	0
Thereafter	0
Total	$ (20,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00047317%
Employer's proportionate share at MD		0.00273575%
Employer's proportionate share of system NOL/(A) at prior MD	$	(1,733)
Employer's proportionate share of system NOL/(A) at MD	**$**	**(11,050)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(10,229)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(11,757)
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)	$	(4,425)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	$	0
Employer's Total OPEB Expense/(Income)	**$**	**(5,739)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 216
Changes of assumptions	$ 0	$ 140
Net difference between projected and actual earnings on investments	$ 312	$ 0
Changes in proportionate share	$ 0	$ 4,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 312	$ 4,730
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	$ (4,619)
2nd Fiscal Year	(3)
3rd Fiscal Year	169
4th Fiscal Year	36
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 January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4480: Holla School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00104797%
Employer's proportionate share of system NOL/(A) at prior MD	$	0
Employer's proportionate share of system NOL/(A) at MD	**$**	**(4,233)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	$	(3,918)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	$	(4,504)
Employer OPEB Expense for Measurement Period		
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	$	(503)
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 64 of GASB 75)	$	(1,767)
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)	**$**	**(2,270)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	83
Changes of assumptions	$	0	$	54
Net difference between projected and actual earnings on investments	$	120	$	0
Changes in proportionate share	$	0	$	1,943
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	120	$	2,080
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,960)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,007)
2nd Fiscal Year	(31)
3rd Fiscal Year	65
4th Fiscal Year	14
5th Fiscal Year	0
Thereafter	0
Total	$ (1,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. As shown in the System's ACFR, $220,066 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.