

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 30.64904544%
Employer's proportionate share at MD 30.88106394%

Employer's proportionate share of system NOL/(A) at prior MD \$ (123,794,102)
Employer's proportionate share of system NOL/(A) at MD \$ (138,070,454)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (129,326,622)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (145,605,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,994,528)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,681,608
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,312,920)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,786,264
Changes of assumptions	\$ 0	\$ 143,429
Net difference between projected and actual earnings on investments	\$ 5,093,480	\$ 0
Changes in proportionate share	\$ 629,641	\$ 442,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,723,121	\$ 2,371,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,351,282

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,392,291
2 nd Fiscal Year	1,454,348
3 rd Fiscal Year	(44,391)
4 th Fiscal Year	(450,965)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,351,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03848028%
Employer's proportionate share at MD 0.03824607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (155,425)
Employer's proportionate share of system NOL/(A) at MD \$ (171,000)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (160,170)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (180,332)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,048)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29,340)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (50,388)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,212
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 6,308	\$ 0
Changes in proportionate share	\$ 447	\$ 3,005
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,755	\$ 5,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 173
2 nd Fiscal Year	1,801
3 rd Fiscal Year	(55)
4 th Fiscal Year	(559)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.37062264%
Employer's proportionate share at MD 1.39343965%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,536,061)
Employer's proportionate share of system NOL/(A) at MD \$ (6,230,124)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,835,578)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,570,132)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (766,840)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (319,696)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,086,536)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80,601
Changes of assumptions	\$ 0	\$ 6,472
Net difference between projected and actual earnings on investments	\$ 229,832	\$ 0
Changes in proportionate share	\$ 0	\$ 79,264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 229,832	\$ 166,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,495

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,223
2 nd Fiscal Year	65,624
3 rd Fiscal Year	(2,003)
4 th Fiscal Year	(20,349)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 63,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04919158%
Employer's proportionate share at MD 0.04250028%

Employer's proportionate share of system NOL/(A) at prior MD \$ (198,689)
Employer's proportionate share of system NOL/(A) at MD \$ (190,020)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (177,987)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (200,391)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (23,389)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,095
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,294)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,458
Changes of assumptions	\$ 0	\$ 197
Net difference between projected and actual earnings on investments	\$ 7,010	\$ 0
Changes in proportionate share	\$ 12,752	\$ 1,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,762	\$ 4,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,596

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)
1 st Fiscal Year	\$ 14,275
2 nd Fiscal Year	2,002
3 rd Fiscal Year	(61)
4 th Fiscal Year	(621)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21682418%
Employer's proportionate share at MD 0.21919438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (875,771)
Employer's proportionate share of system NOL/(A) at MD \$ (980,027)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (917,963)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,033,512)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (120,627)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (38,353)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (158,980)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,679
Changes of assumptions	\$ 0	\$ 1,018
Net difference between projected and actual earnings on investments	\$ 36,154	\$ 0
Changes in proportionate share	\$ 0	\$ 8,660
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36,154	\$ 22,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,797

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)
1 st Fiscal Year	\$ 6,990
2 nd Fiscal Year	10,323
3 rd Fiscal Year	(315)
4 th Fiscal Year	(3,201)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03781438%
Employer's proportionate share at MD 0.03842744%

Employer's proportionate share of system NOL/(A) at prior MD \$ (152,735)
Employer's proportionate share of system NOL/(A) at MD \$ (171,811)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (160,930)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (181,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,147)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52,386)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (73,533)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,223
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 6,338	\$ 0
Changes in proportionate share	\$ 0	\$ 6,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,338	\$ 9,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,662)

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)
1 st Fiscal Year	\$ (3,855)
2 nd Fiscal Year	1,810
3 rd Fiscal Year	(55)
4 th Fiscal Year	(561)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.39568092%
Employer's proportionate share at MD 0.39474109%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,598,189)
Employer's proportionate share of system NOL/(A) at MD \$ (1,764,903)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,653,134)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,861,222)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (217,235)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89,110)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (306,345)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,833
Changes of assumptions	\$ 0	\$ 1,833
Net difference between projected and actual earnings on investments	\$ 65,108	\$ 0
Changes in proportionate share	\$ 1,791	\$ 12,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 66,899	\$ 37,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,600

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,341
2 nd Fiscal Year	18,590
3 rd Fiscal Year	(567)
4 th Fiscal Year	(5,765)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06034079%
Employer's proportionate share at MD 0.06050931%

Employer's proportionate share of system NOL/(A) at prior MD \$ (243,722)
Employer's proportionate share of system NOL/(A) at MD \$ (270,540)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (253,407)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (285,304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,300)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32,855)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (66,155)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,500
Changes of assumptions	\$ 0	\$ 281
Net difference between projected and actual earnings on investments	\$ 9,980	\$ 0
Changes in proportionate share	\$ 0	\$ 3,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,980	\$ 6,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,003

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,124
2 nd Fiscal Year	2,850
3 rd Fiscal Year	(87)
4 th Fiscal Year	(884)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03197534%
Employer's proportionate share at MD 0.03274585%

Employer's proportionate share of system NOL/(A) at prior MD \$ (129,151)
Employer's proportionate share of system NOL/(A) at MD \$ (146,408)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (137,136)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (154,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,021)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (40,384)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (58,405)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,894
Changes of assumptions	\$ 0	\$ 152
Net difference between projected and actual earnings on investments	\$ 5,401	\$ 0
Changes in proportionate share	\$ 0	\$ 6,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,401	\$ 8,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,845)

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)
1 st Fiscal Year	\$ (3,862)
2 nd Fiscal Year	1,542
3 rd Fiscal Year	(47)
4 th Fiscal Year	(478)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.92654600%
Employer's proportionate share at MD 0.91120007%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,742,398)
Employer's proportionate share of system NOL/(A) at MD \$ (4,074,011)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,816,009)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,296,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (501,453)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (275,526)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (776,979)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 52,707
Changes of assumptions	\$ 0	\$ 4,232
Net difference between projected and actual earnings on investments	\$ 150,292	\$ 0
Changes in proportionate share	\$ 29,244	\$ 31,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 179,536	\$ 88,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,336

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)
1 st Fiscal Year	\$ 63,039
2 nd Fiscal Year	42,913
3 rd Fiscal Year	(1,310)
4 th Fiscal Year	(13,307)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 91,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.74720892%
Employer's proportionate share at MD 0.73171536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,018,040)
Employer's proportionate share of system NOL/(A) at MD \$ (3,271,528)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,064,346)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,450,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (402,679)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (72,292)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (474,971)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42,325
Changes of assumptions	\$ 0	\$ 3,399
Net difference between projected and actual earnings on investments	\$ 120,688	\$ 0
Changes in proportionate share	\$ 29,525	\$ 15,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 150,213	\$ 60,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,423

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)
1 st Fiscal Year	\$ 66,701
2 nd Fiscal Year	34,460
3 rd Fiscal Year	(1,052)
4 th Fiscal Year	(10,685)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 89,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.34269552%
Employer's proportionate share at MD 1.29641755%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,423,261)
Employer's proportionate share of system NOL/(A) at MD \$ (5,796,334)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,429,259)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,112,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (713,447)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 154,741
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (558,706)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74,989
Changes of assumptions	\$ 0	\$ 6,021
Net difference between projected and actual earnings on investments	\$ 213,829	\$ 0
Changes in proportionate share	\$ 102,871	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 316,700	\$ 81,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 235,690

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 195,431
2 nd Fiscal Year	61,055
3 rd Fiscal Year	(1,864)
4 th Fiscal Year	(18,932)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 235,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02752510%
Employer's proportionate share at MD 0.02574585%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,176)
Employer's proportionate share of system NOL/(A) at MD \$ (115,111)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (107,821)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (121,393)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,169)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32,461)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,630)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,489
Changes of assumptions	\$ 0	\$ 120
Net difference between projected and actual earnings on investments	\$ 4,246	\$ 0
Changes in proportionate share	\$ 3,391	\$ 4,344
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,637	\$ 5,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 885
2 nd Fiscal Year	1,213
3 rd Fiscal Year	(37)
4 th Fiscal Year	(376)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14362566%
Employer's proportionate share at MD 0.14964557%

Employer's proportionate share of system NOL/(A) at prior MD \$ (580,116)
Employer's proportionate share of system NOL/(A) at MD \$ (669,071)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (626,700)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (705,586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (82,353)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,892)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (84,245)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,656
Changes of assumptions	\$ 0	\$ 695
Net difference between projected and actual earnings on investments	\$ 24,682	\$ 0
Changes in proportionate share	\$ 2,077	\$ 11,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,759	\$ 20,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,936

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,289
2 nd Fiscal Year	7,048
3 rd Fiscal Year	(215)
4 th Fiscal Year	(2,185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,936

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.35024832%
Employer's proportionate share at MD 0.33304801%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,414,683)
Employer's proportionate share of system NOL/(A) at MD \$ (1,489,071)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,394,770)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,570,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (183,284)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 66,425
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (116,859)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,265
Changes of assumptions	\$ 0	\$ 1,547
Net difference between projected and actual earnings on investments	\$ 54,932	\$ 0
Changes in proportionate share	\$ 33,912	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 88,844	\$ 20,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,032

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)
1 st Fiscal Year	\$ 57,690
2 nd Fiscal Year	15,685
3 rd Fiscal Year	(479)
4 th Fiscal Year	(4,864)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 68,032

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.31376312%
Employer's proportionate share at MD 0.30648176%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,267,316)
Employer's proportionate share of system NOL/(A) at MD \$ (1,370,292)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,283,513)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,445,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (168,664)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (271,449)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (440,113)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,728
Changes of assumptions	\$ 0	\$ 1,423
Net difference between projected and actual earnings on investments	\$ 50,551	\$ 0
Changes in proportionate share	\$ 13,876	\$ 32,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,427	\$ 51,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,898

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,380
2 nd Fiscal Year	14,434
3 rd Fiscal Year	(441)
4 th Fiscal Year	(4,476)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01913852%
Employer's proportionate share at MD 0.02168173%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,302)
Employer's proportionate share of system NOL/(A) at MD \$ (96,940)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,801)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,230)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,932)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,367
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,254
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 3,576	\$ 0
Changes in proportionate share	\$ 2,009	\$ 4,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,585	\$ 6,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,289)
2 nd Fiscal Year	1,021
3 rd Fiscal Year	(31)
4 th Fiscal Year	(317)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10311824%
Employer's proportionate share at MD 0.11218351%

Employer's proportionate share of system NOL/(A) at prior MD \$ (416,503)
Employer's proportionate share of system NOL/(A) at MD \$ (501,577)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (469,813)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (528,950)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (61,737)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (56,515)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (118,252)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,489
Changes of assumptions	\$ 0	\$ 521
Net difference between projected and actual earnings on investments	\$ 18,503	\$ 0
Changes in proportionate share	\$ 0	\$ 20,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,503	\$ 27,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,032)

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)
1 st Fiscal Year	\$ (12,516)
2 nd Fiscal Year	5,283
3 rd Fiscal Year	(161)
4 th Fiscal Year	(1,638)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14665562%
Employer's proportionate share at MD 0.14852129%

Employer's proportionate share of system NOL/(A) at prior MD \$ (592,355)
Employer's proportionate share of system NOL/(A) at MD \$ (664,045)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (621,991)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (700,285)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (81,735)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (28,192)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (109,927)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,591
Changes of assumptions	\$ 0	\$ 690
Net difference between projected and actual earnings on investments	\$ 24,497	\$ 0
Changes in proportionate share	\$ 0	\$ 5,393
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,497	\$ 14,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,823

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)
1 st Fiscal Year	\$ 5,211
2 nd Fiscal Year	6,995
3 rd Fiscal Year	(213)
4 th Fiscal Year	(2,169)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06205109%
Employer's proportionate share at MD 0.06378102%

Employer's proportionate share of system NOL/(A) at prior MD \$ (250,630)
Employer's proportionate share of system NOL/(A) at MD \$ (285,167)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (267,108)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (300,730)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,100)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (31,644)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (66,744)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,689
Changes of assumptions	\$ 0	\$ 296
Net difference between projected and actual earnings on investments	\$ 10,520	\$ 0
Changes in proportionate share	\$ 0	\$ 6,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,520	\$ 10,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,932)
2 nd Fiscal Year	3,004
3 rd Fiscal Year	(92)
4 th Fiscal Year	(931)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 49

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04607166%
Employer's proportionate share at MD 0.04759179%

Employer's proportionate share of system NOL/(A) at prior MD \$ (186,087)
Employer's proportionate share of system NOL/(A) at MD \$ (212,785)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (199,309)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (224,397)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,191)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,343)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,753
Changes of assumptions	\$ 0	\$ 221
Net difference between projected and actual earnings on investments	\$ 7,850	\$ 0
Changes in proportionate share	\$ 389	\$ 2,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,239	\$ 5,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,368

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)
1 st Fiscal Year	\$ 890
2 nd Fiscal Year	2,241
3 rd Fiscal Year	(68)
4 th Fiscal Year	(695)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01912833%
Employer's proportionate share at MD 0.02186294%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,261)
Employer's proportionate share of system NOL/(A) at MD \$ (97,750)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (91,560)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,085)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,032)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,654
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,378)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,265
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 3,606	\$ 0
Changes in proportionate share	\$ 1,015	\$ 5,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,621	\$ 6,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,957)

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)
1 st Fiscal Year	\$ (2,635)
2 nd Fiscal Year	1,030
3 rd Fiscal Year	(31)
4 th Fiscal Year	(319)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.67837200%
Employer's proportionate share at MD 0.69476153%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,740,002)
Employer's proportionate share of system NOL/(A) at MD \$ (3,106,306)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,909,588)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,275,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (382,343)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (277,341)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (659,684)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40,187
Changes of assumptions	\$ 0	\$ 3,227
Net difference between projected and actual earnings on investments	\$ 114,593	\$ 0
Changes in proportionate share	\$ 0	\$ 51,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 114,593	\$ 95,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,270)
2 nd Fiscal Year	32,720
3 rd Fiscal Year	(999)
4 th Fiscal Year	(10,146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06621691%
Employer's proportionate share at MD 0.06835355%

Employer's proportionate share of system NOL/(A) at prior MD \$ (267,456)
Employer's proportionate share of system NOL/(A) at MD \$ (305,611)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (286,257)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (322,290)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,616)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 28,978
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,638)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,954
Changes of assumptions	\$ 0	\$ 317
Net difference between projected and actual earnings on investments	\$ 11,274	\$ 0
Changes in proportionate share	\$ 3,737	\$ 4,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,011	\$ 8,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,545
2 nd Fiscal Year	3,219
3 rd Fiscal Year	(98)
4 th Fiscal Year	(998)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13489562%
Employer's proportionate share at MD 0.13771365%

Employer's proportionate share of system NOL/(A) at prior MD \$ (544,855)
Employer's proportionate share of system NOL/(A) at MD \$ (615,723)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (576,730)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (649,326)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (75,787)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (51,531)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (127,318)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,966
Changes of assumptions	\$ 0	\$ 640
Net difference between projected and actual earnings on investments	\$ 22,714	\$ 0
Changes in proportionate share	\$ 0	\$ 11,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,714	\$ 19,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,076

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)
1 st Fiscal Year	\$ (1,200)
2 nd Fiscal Year	6,486
3 rd Fiscal Year	(198)
4 th Fiscal Year	(2,011)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19350291%
Employer's proportionate share at MD 0.18516824%

Employer's proportionate share of system NOL/(A) at prior MD \$ (781,575)
Employer's proportionate share of system NOL/(A) at MD \$ (827,894)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (775,465)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (873,077)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (101,902)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (60,046)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (161,948)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,711
Changes of assumptions	\$ 0	\$ 860
Net difference between projected and actual earnings on investments	\$ 30,541	\$ 0
Changes in proportionate share	\$ 15,883	\$ 6,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46,424	\$ 18,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,180

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,430
2 nd Fiscal Year	8,721
3 rd Fiscal Year	(266)
4 th Fiscal Year	(2,704)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 28,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 3.33959804%
Employer's proportionate share at MD 3.50854564%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,488,921)
Employer's proportionate share of system NOL/(A) at MD \$ (15,686,846)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,693,417)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,542,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,930,830)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,394,705)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,325,535)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 202,946
Changes of assumptions	\$ 0	\$ 16,296
Net difference between projected and actual earnings on investments	\$ 578,695	\$ 0
Changes in proportionate share	\$ 0	\$ 472,327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 578,695	\$ 691,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (112,874)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (221,830)
2 nd Fiscal Year	165,235
3 rd Fiscal Year	(5,043)
4 th Fiscal Year	(51,236)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (112,874)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06084640%
Employer's proportionate share at MD 0.06250471%

Employer's proportionate share of system NOL/(A) at prior MD \$ (245,764)
Employer's proportionate share of system NOL/(A) at MD \$ (279,461)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (261,763)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (294,713)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,398)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,651)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (41,049)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,615
Changes of assumptions	\$ 0	\$ 290
Net difference between projected and actual earnings on investments	\$ 10,309	\$ 0
Changes in proportionate share	\$ 0	\$ 3,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,309	\$ 7,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,798

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 857
2 nd Fiscal Year	2,944
3 rd Fiscal Year	(90)
4 th Fiscal Year	(913)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.29680800%
Employer's proportionate share at MD 0.27734371%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,198,833)
Employer's proportionate share of system NOL/(A) at MD \$ (1,240,015)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,161,486)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,307,688)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (152,628)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (257,129)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (409,757)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,042
Changes of assumptions	\$ 0	\$ 1,288
Net difference between projected and actual earnings on investments	\$ 45,745	\$ 0
Changes in proportionate share	\$ 37,092	\$ 50,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82,837	\$ 67,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,464

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,850
2 nd Fiscal Year	13,062
3 rd Fiscal Year	(399)
4 th Fiscal Year	(4,050)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18413412%
Employer's proportionate share at MD 0.17501877%

Employer's proportionate share of system NOL/(A) at prior MD \$ (743,733)
Employer's proportionate share of system NOL/(A) at MD \$ (782,516)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (732,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (825,222)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (96,317)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 46,427
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (49,890)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,124
Changes of assumptions	\$ 0	\$ 813
Net difference between projected and actual earnings on investments	\$ 28,867	\$ 0
Changes in proportionate share	\$ 20,728	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49,595	\$ 10,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,658

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)
1 st Fiscal Year	\$ 33,224
2 nd Fiscal Year	8,243
3 rd Fiscal Year	(252)
4 th Fiscal Year	(2,556)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 38,658

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03958903%
Employer's proportionate share at MD 0.03819841%

Employer's proportionate share of system NOL/(A) at prior MD \$ (159,903)
Employer's proportionate share of system NOL/(A) at MD \$ (170,787)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (159,971)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (180,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,021)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (25,772)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,793)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,210
Changes of assumptions	\$ 0	\$ 177
Net difference between projected and actual earnings on investments	\$ 6,300	\$ 0
Changes in proportionate share	\$ 2,650	\$ 3,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,950	\$ 5,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,065
2 nd Fiscal Year	1,799
3 rd Fiscal Year	(55)
4 th Fiscal Year	(558)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02245232%
Employer's proportionate share at MD 0.02371952%

Employer's proportionate share of system NOL/(A) at prior MD \$ (90,687)
Employer's proportionate share of system NOL/(A) at MD \$ (106,051)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99,335)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (111,839)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,053)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,432)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,485)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,372
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 3,912	\$ 0
Changes in proportionate share	\$ 0	\$ 2,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,912	\$ 4,176
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)
1 st Fiscal Year	\$ (1,001)
2 nd Fiscal Year	1,117
3 rd Fiscal Year	(34)
4 th Fiscal Year	(346)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00272501%
Employer's proportionate share at MD 0.00195527%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,007)
Employer's proportionate share of system NOL/(A) at MD \$ (8,742)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,219)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,842
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 3,766

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 113
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 322	\$ 0
Changes in proportionate share	\$ 1,908	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,230	\$ 122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,108

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)
1 st Fiscal Year	\$ 2,048
2 nd Fiscal Year	92
3 rd Fiscal Year	(3)
4 th Fiscal Year	(29)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,936
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,936

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 254	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 254	\$ 0
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)
1 st Fiscal Year	\$ 254
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.22563658%
Employer's proportionate share at MD 0.21339837%

Employer's proportionate share of system NOL/(A) at prior MD \$ (911,365)
Employer's proportionate share of system NOL/(A) at MD \$ (954,113)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (893,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,006,183)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (117,438)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,620,648
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,503,210

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,344
Changes of assumptions	\$ 0	\$ 991
Net difference between projected and actual earnings on investments	\$ 35,198	\$ 0
Changes in proportionate share	\$ 203,840	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 239,038	\$ 13,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 225,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 219,076
2 nd Fiscal Year	10,050
3 rd Fiscal Year	(307)
4 th Fiscal Year	(3,116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 225,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09254724%
Employer's proportionate share at MD 0.08560264%

Employer's proportionate share of system NOL/(A) at prior MD \$ (373,806)
Employer's proportionate share of system NOL/(A) at MD \$ (382,733)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (358,495)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (403,620)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47,109)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,933
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,176)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,952
Changes of assumptions	\$ 0	\$ 398
Net difference between projected and actual earnings on investments	\$ 14,119	\$ 0
Changes in proportionate share	\$ 15,004	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,123	\$ 5,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,773

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)
1 st Fiscal Year	\$ 21,116
2 nd Fiscal Year	4,031
3 rd Fiscal Year	(123)
4 th Fiscal Year	(1,250)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.79129332%
Employer's proportionate share at MD 0.78766907%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,196,101)
Employer's proportionate share of system NOL/(A) at MD \$ (3,521,699)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,298,675)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,713,896)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (433,472)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 177,454
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (256,018)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 45,561
Changes of assumptions	\$ 0	\$ 3,658
Net difference between projected and actual earnings on investments	\$ 129,917	\$ 0
Changes in proportionate share	\$ 25,723	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 155,640	\$ 49,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 81,960
2 nd Fiscal Year	37,095
3 rd Fiscal Year	(1,132)
4 th Fiscal Year	(11,503)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 106,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34737455%
Employer's proportionate share at MD 0.34495927%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,403,075)
Employer's proportionate share of system NOL/(A) at MD \$ (1,542,326)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,444,653)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,626,499)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189,839)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 36,145
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (153,694)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,954
Changes of assumptions	\$ 0	\$ 1,602
Net difference between projected and actual earnings on investments	\$ 56,897	\$ 0
Changes in proportionate share	\$ 7,979	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,876	\$ 21,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,320

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)
1 st Fiscal Year	\$ 32,608
2 nd Fiscal Year	16,246
3 rd Fiscal Year	(496)
4 th Fiscal Year	(5,038)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.25448185%
Employer's proportionate share at MD 0.24520554%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,027,874)
Employer's proportionate share of system NOL/(A) at MD \$ (1,096,324)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,026,895)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,156,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (134,942)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 69,991
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (64,951)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,184
Changes of assumptions	\$ 0	\$ 1,139
Net difference between projected and actual earnings on investments	\$ 40,444	\$ 0
Changes in proportionate share	\$ 25,157	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65,601	\$ 15,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,278

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,664
2 nd Fiscal Year	11,548
3 rd Fiscal Year	(352)
4 th Fiscal Year	(3,581)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 50,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13834623%
Employer's proportionate share at MD 0.14617049%

Employer's proportionate share of system NOL/(A) at prior MD \$ (558,792)
Employer's proportionate share of system NOL/(A) at MD \$ (653,534)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (612,147)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (689,201)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (80,441)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,252)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (92,693)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,455
Changes of assumptions	\$ 0	\$ 679
Net difference between projected and actual earnings on investments	\$ 24,109	\$ 0
Changes in proportionate share	\$ 0	\$ 14,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,109	\$ 24,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,560)
2 nd Fiscal Year	6,884
3 rd Fiscal Year	(210)
4 th Fiscal Year	(2,135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05740672%
Employer's proportionate share at MD 0.05467596%

Employer's proportionate share of system NOL/(A) at prior MD \$ (231,871)
Employer's proportionate share of system NOL/(A) at MD \$ (244,458)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (228,977)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (257,800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,089)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,539
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,550)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,163
Changes of assumptions	\$ 0	\$ 254
Net difference between projected and actual earnings on investments	\$ 9,018	\$ 0
Changes in proportionate share	\$ 5,204	\$ 461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,222	\$ 3,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,344

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)
1 st Fiscal Year	\$ 8,647
2 nd Fiscal Year	2,575
3 rd Fiscal Year	(79)
4 th Fiscal Year	(798)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.37865345%
Employer's proportionate share at MD 0.36657281%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,529,413)
Employer's proportionate share of system NOL/(A) at MD \$ (1,638,961)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,535,168)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,728,408)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (201,733)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 48,504
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (153,229)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,204
Changes of assumptions	\$ 0	\$ 1,703
Net difference between projected and actual earnings on investments	\$ 60,462	\$ 0
Changes in proportionate share	\$ 25,910	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86,372	\$ 22,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,465

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,082
2 nd Fiscal Year	17,264
3 rd Fiscal Year	(527)
4 th Fiscal Year	(5,353)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 63,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.49218573%
Employer's proportionate share at MD 0.51648201%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,987,980)
Employer's proportionate share of system NOL/(A) at MD \$ (2,309,211)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,162,972)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,435,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (284,231)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (217,542)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (501,773)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,875
Changes of assumptions	\$ 0	\$ 2,399
Net difference between projected and actual earnings on investments	\$ 85,188	\$ 0
Changes in proportionate share	\$ 0	\$ 61,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 85,188	\$ 94,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,937)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,976)
2 nd Fiscal Year	24,324
3 rd Fiscal Year	(742)
4 th Fiscal Year	(7,542)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06121090%
Employer's proportionate share at MD 0.05556228%

Employer's proportionate share of system NOL/(A) at prior MD \$ (247,236)
Employer's proportionate share of system NOL/(A) at MD \$ (248,421)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (232,689)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (261,979)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,577)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,073)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (54,650)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,214
Changes of assumptions	\$ 0	\$ 258
Net difference between projected and actual earnings on investments	\$ 9,164	\$ 0
Changes in proportionate share	\$ 10,764	\$ 4,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,928	\$ 7,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,535
2 nd Fiscal Year	2,617
3 rd Fiscal Year	(80)
4 th Fiscal Year	(811)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00260332%
Employer's proportionate share at MD 0.01840820%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,515)
Employer's proportionate share of system NOL/(A) at MD \$ (82,304)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (77,092)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,130)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22,940)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (33,070)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,065
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 3,036	\$ 0
Changes in proportionate share	\$ 1,040	\$ 30,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,076	\$ 31,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,192)

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)
1 st Fiscal Year	\$ (27,764)
2 nd Fiscal Year	867
3 rd Fiscal Year	(26)
4 th Fiscal Year	(269)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (27,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.97807600%
Employer's proportionate share at MD 1.04365627%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,950,532)
Employer's proportionate share of system NOL/(A) at MD \$ (4,666,228)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,370,722)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,920,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (574,347)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (43,963)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (618,310)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 60,369
Changes of assumptions	\$ 0	\$ 4,847
Net difference between projected and actual earnings on investments	\$ 172,139	\$ 0
Changes in proportionate share	\$ 9,876	\$ 124,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 182,015	\$ 190,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40,584)
2 nd Fiscal Year	49,151
3 rd Fiscal Year	(1,500)
4 th Fiscal Year	(15,241)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03744626%
Employer's proportionate share at MD 0.05174165%

Employer's proportionate share of system NOL/(A) at prior MD \$ (151,249)
Employer's proportionate share of system NOL/(A) at MD \$ (231,339)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (216,689)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (243,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,475)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (71,610)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (100,085)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,993
Changes of assumptions	\$ 0	\$ 240
Net difference between projected and actual earnings on investments	\$ 8,534	\$ 0
Changes in proportionate share	\$ 0	\$ 31,227
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,534	\$ 34,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,533)
2 nd Fiscal Year	2,437
3 rd Fiscal Year	(74)
4 th Fiscal Year	(756)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13137267%
Employer's proportionate share at MD 0.12626718%

Employer's proportionate share of system NOL/(A) at prior MD \$ (530,625)
Employer's proportionate share of system NOL/(A) at MD \$ (564,546)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (528,794)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (595,356)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,488)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21,383)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (90,871)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,304
Changes of assumptions	\$ 0	\$ 586
Net difference between projected and actual earnings on investments	\$ 20,826	\$ 0
Changes in proportionate share	\$ 9,729	\$ 3,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,555	\$ 10,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,634

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,713
2 nd Fiscal Year	5,947
3 rd Fiscal Year	(182)
4 th Fiscal Year	(1,844)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.42754540%
Employer's proportionate share at MD 0.43108910%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,726,892)
Employer's proportionate share of system NOL/(A) at MD \$ (1,927,416)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,805,355)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,032,605)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (237,238)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (31,696)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (268,934)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,936
Changes of assumptions	\$ 0	\$ 2,002
Net difference between projected and actual earnings on investments	\$ 71,103	\$ 0
Changes in proportionate share	\$ 0	\$ 6,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71,103	\$ 33,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,263

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,876
2 nd Fiscal Year	20,302
3 rd Fiscal Year	(620)
4 th Fiscal Year	(6,295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 37,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.63116939%
Employer's proportionate share at MD 0.63867342%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,549,347)
Employer's proportionate share of system NOL/(A) at MD \$ (2,855,534)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,674,697)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,011,375)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (351,476)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (150,073)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (501,549)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,943
Changes of assumptions	\$ 0	\$ 2,966
Net difference between projected and actual earnings on investments	\$ 105,342	\$ 0
Changes in proportionate share	\$ 0	\$ 24,339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 105,342	\$ 64,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,094

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)
1 st Fiscal Year	\$ 21,260
2 nd Fiscal Year	30,078
3 rd Fiscal Year	(918)
4 th Fiscal Year	(9,327)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 41,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10893166%
Employer's proportionate share at MD 0.07939873%

Employer's proportionate share of system NOL/(A) at prior MD \$ (439,984)
Employer's proportionate share of system NOL/(A) at MD \$ (354,995)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (332,513)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (374,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,695)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,922
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,773)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,593
Changes of assumptions	\$ 0	\$ 369
Net difference between projected and actual earnings on investments	\$ 13,096	\$ 0
Changes in proportionate share	\$ 56,279	\$ 5,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 69,375	\$ 10,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,330

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56,865
2 nd Fiscal Year	3,739
3 rd Fiscal Year	(114)
4 th Fiscal Year	(1,159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 59,330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02268728%
Employer's proportionate share at MD 0.02291367%

Employer's proportionate share of system NOL/(A) at prior MD \$ (91,636)
Employer's proportionate share of system NOL/(A) at MD \$ (102,448)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (95,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (108,039)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,610)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23,249
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 10,639

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,325
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 3,779	\$ 0
Changes in proportionate share	\$ 2,543	\$ 432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,322	\$ 1,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,747
2 nd Fiscal Year	1,079
3 rd Fiscal Year	(33)
4 th Fiscal Year	(335)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12109391%
Employer's proportionate share at MD 0.12149378%

Employer's proportionate share of system NOL/(A) at prior MD \$ (489,109)
Employer's proportionate share of system NOL/(A) at MD \$ (543,203)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (508,803)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (572,849)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (66,861)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 56,292
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,569)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,028
Changes of assumptions	\$ 0	\$ 564
Net difference between projected and actual earnings on investments	\$ 20,039	\$ 0
Changes in proportionate share	\$ 6,073	\$ 762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,112	\$ 8,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,758

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,985
2 nd Fiscal Year	5,722
3 rd Fiscal Year	(175)
4 th Fiscal Year	(1,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23135326%
Employer's proportionate share at MD 0.22657366%

Employer's proportionate share of system NOL/(A) at prior MD \$ (934,455)
Employer's proportionate share of system NOL/(A) at MD \$ (1,013,020)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (948,866)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,068,305)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (124,688)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 38,703
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (85,985)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,106
Changes of assumptions	\$ 0	\$ 1,052
Net difference between projected and actual earnings on investments	\$ 37,371	\$ 0
Changes in proportionate share	\$ 12,707	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50,078	\$ 14,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,884
2 nd Fiscal Year	10,671
3 rd Fiscal Year	(326)
4 th Fiscal Year	(3,309)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 35,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 4.09298245%
Employer's proportionate share at MD 4.36514164%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,531,904)
Employer's proportionate share of system NOL/(A) at MD \$ (19,516,720)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,280,750)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,581,844)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,402,233)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,190,096)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,592,329)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 252,494
Changes of assumptions	\$ 0	\$ 20,274
Net difference between projected and actual earnings on investments	\$ 719,980	\$ 0
Changes in proportionate share	\$ 0	\$ 720,052
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 719,980	\$ 992,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (272,840)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (408,397)
2 nd Fiscal Year	205,577
3 rd Fiscal Year	(6,275)
4 th Fiscal Year	(63,745)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (272,840)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13281109%
Employer's proportionate share at MD 0.13180201%

Employer's proportionate share of system NOL/(A) at prior MD \$ (536,435)
Employer's proportionate share of system NOL/(A) at MD \$ (589,292)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (551,973)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (621,453)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (72,534)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (102,895)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (175,429)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,624
Changes of assumptions	\$ 0	\$ 612
Net difference between projected and actual earnings on investments	\$ 21,739	\$ 0
Changes in proportionate share	\$ 1,923	\$ 11,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23,662	\$ 19,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,346

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)
1 st Fiscal Year	\$ 253
2 nd Fiscal Year	6,207
3 rd Fiscal Year	(189)
4 th Fiscal Year	(1,925)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04431528%
Employer's proportionate share at MD 0.04837611%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178,993)
Employer's proportionate share of system NOL/(A) at MD \$ (216,291)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (202,594)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (228,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,622)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,397)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (37,019)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,798
Changes of assumptions	\$ 0	\$ 225
Net difference between projected and actual earnings on investments	\$ 7,979	\$ 0
Changes in proportionate share	\$ 39	\$ 7,739
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,018	\$ 10,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,744)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,246)
2 nd Fiscal Year	2,278
3 rd Fiscal Year	(70)
4 th Fiscal Year	(706)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00676021%
Employer's proportionate share at MD 0.00574417%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,305)
Employer's proportionate share of system NOL/(A) at MD \$ (25,682)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,056)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,084)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,378)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,539)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 332
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 947	\$ 0
Changes in proportionate share	\$ 1,936	\$ 1,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,883	\$ 1,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,400

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,222
2 nd Fiscal Year	271
3 rd Fiscal Year	(8)
4 th Fiscal Year	(84)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07291375%
Employer's proportionate share at MD 0.07465523%

Employer's proportionate share of system NOL/(A) at prior MD \$ (294,505)
Employer's proportionate share of system NOL/(A) at MD \$ (333,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (312,648)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (352,003)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,084)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32,083)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (73,167)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,318
Changes of assumptions	\$ 0	\$ 347
Net difference between projected and actual earnings on investments	\$ 12,314	\$ 0
Changes in proportionate share	\$ 0	\$ 6,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,314	\$ 11,469
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)
1 st Fiscal Year	\$ (1,474)
2 nd Fiscal Year	3,516
3 rd Fiscal Year	(107)
4 th Fiscal Year	(1,090)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03913104%
Employer's proportionate share at MD 0.03768868%

Employer's proportionate share of system NOL/(A) at prior MD \$ (158,054)
Employer's proportionate share of system NOL/(A) at MD \$ (168,508)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (157,836)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (177,704)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,741)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22,236)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (42,977)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,180
Changes of assumptions	\$ 0	\$ 175
Net difference between projected and actual earnings on investments	\$ 6,216	\$ 0
Changes in proportionate share	\$ 2,748	\$ 3,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,964	\$ 5,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,346
2 nd Fiscal Year	1,775
3 rd Fiscal Year	(54)
4 th Fiscal Year	(550)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01606019%
Employer's proportionate share at MD 0.01705239%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,868)
Employer's proportionate share of system NOL/(A) at MD \$ (76,242)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (71,414)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,384)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,332)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,716)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 986
Changes of assumptions	\$ 0	\$ 79
Net difference between projected and actual earnings on investments	\$ 2,813	\$ 0
Changes in proportionate share	\$ 0	\$ 3,198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,813	\$ 4,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,450)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,981)
2 nd Fiscal Year	803
3 rd Fiscal Year	(25)
4 th Fiscal Year	(249)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00653815%
Employer's proportionate share at MD 0.00871513%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,408)
Employer's proportionate share of system NOL/(A) at MD \$ (38,966)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,498)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,092)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,796)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,489)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,285)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 504
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 1,437	\$ 0
Changes in proportionate share	\$ 107	\$ 4,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,544	\$ 4,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,149)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,420)
2 nd Fiscal Year	410
3 rd Fiscal Year	(13)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00317328%
Employer's proportionate share at MD 0.00321480%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,817)
Employer's proportionate share of system NOL/(A) at MD \$ (14,373)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,463)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,158)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,769)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,385)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,154)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 186
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 530	\$ 0
Changes in proportionate share	\$ 0	\$ 325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 530	\$ 526
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)
1 st Fiscal Year	\$ (95)
2 nd Fiscal Year	151
3 rd Fiscal Year	(5)
4 th Fiscal Year	(47)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.39945508%
Employer's proportionate share at MD 0.41851056%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,613,433)
Employer's proportionate share of system NOL/(A) at MD \$ (1,871,177)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,752,678)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,973,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (230,316)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 43,598
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (186,718)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,208
Changes of assumptions	\$ 0	\$ 1,944
Net difference between projected and actual earnings on investments	\$ 69,029	\$ 0
Changes in proportionate share	\$ 12,707	\$ 36,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 81,736	\$ 62,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,271

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,274
2 nd Fiscal Year	19,710
3 rd Fiscal Year	(602)
4 th Fiscal Year	(6,112)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04358906%
Employer's proportionate share at MD 0.04646915%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176,060)
Employer's proportionate share of system NOL/(A) at MD \$ (207,765)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (194,608)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (219,104)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,573)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,151)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (33,724)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,688
Changes of assumptions	\$ 0	\$ 216
Net difference between projected and actual earnings on investments	\$ 7,665	\$ 0
Changes in proportionate share	\$ 0	\$ 5,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,665	\$ 8,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (982)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,425)
2 nd Fiscal Year	2,188
3 rd Fiscal Year	(67)
4 th Fiscal Year	(679)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03912203%
Employer's proportionate share at MD 0.03946385%

Employer's proportionate share of system NOL/(A) at prior MD \$ (158,017)
Employer's proportionate share of system NOL/(A) at MD \$ (176,444)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (165,270)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (186,074)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,718)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 19,582
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,136)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,283
Changes of assumptions	\$ 0	\$ 183
Net difference between projected and actual earnings on investments	\$ 6,509	\$ 0
Changes in proportionate share	\$ 2,279	\$ 652
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,788	\$ 3,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,670

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,445
2 nd Fiscal Year	1,859
3 rd Fiscal Year	(57)
4 th Fiscal Year	(576)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01106764%
Employer's proportionate share at MD 0.01241746%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,703)
Employer's proportionate share of system NOL/(A) at MD \$ (55,519)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,003)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,549)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,834)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,389)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,223)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 718
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 2,048	\$ 0
Changes in proportionate share	\$ 0	\$ 2,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,048	\$ 3,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,635)

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)
1 st Fiscal Year	\$ (2,020)
2 nd Fiscal Year	585
3 rd Fiscal Year	(18)
4 th Fiscal Year	(181)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05951417%
Employer's proportionate share at MD 0.05769146%

Employer's proportionate share of system NOL/(A) at prior MD \$ (240,383)
Employer's proportionate share of system NOL/(A) at MD \$ (257,941)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (241,606)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (272,018)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,749)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,912
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,837)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,337
Changes of assumptions	\$ 0	\$ 268
Net difference between projected and actual earnings on investments	\$ 9,516	\$ 0
Changes in proportionate share	\$ 3,773	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,289	\$ 3,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,892
2 nd Fiscal Year	2,717
3 rd Fiscal Year	(83)
4 th Fiscal Year	(842)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07608849%
Employer's proportionate share at MD 0.08025751%

Employer's proportionate share of system NOL/(A) at prior MD \$ (307,328)
Employer's proportionate share of system NOL/(A) at MD \$ (358,834)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (336,110)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (378,418)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (44,167)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,126)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (55,293)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,642
Changes of assumptions	\$ 0	\$ 373
Net difference between projected and actual earnings on investments	\$ 13,238	\$ 0
Changes in proportionate share	\$ 60	\$ 7,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,298	\$ 12,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ (2,155)
2 nd Fiscal Year	3,780
3 rd Fiscal Year	(115)
4 th Fiscal Year	(1,172)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00174322%
Employer's proportionate share at MD 0.00175078%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,041)
Employer's proportionate share of system NOL/(A) at MD \$ (7,828)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,332)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,255)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,430)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,393)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 101
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 289	\$ 0
Changes in proportionate share	\$ 0	\$ 168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 289	\$ 277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43)
2 nd Fiscal Year	82
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00448210%
Employer's proportionate share at MD 0.00390783%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,104)
Employer's proportionate share of system NOL/(A) at MD \$ (17,472)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,366)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,151)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,668)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,819)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 226
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 645	\$ 0
Changes in proportionate share	\$ 1,094	\$ 612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,739	\$ 856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 883

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 761
2 nd Fiscal Year	184
3 rd Fiscal Year	(6)
4 th Fiscal Year	(57)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03978010%
Employer's proportionate share at MD 0.03959598%

Employer's proportionate share of system NOL/(A) at prior MD \$ (160,675)
Employer's proportionate share of system NOL/(A) at MD \$ (177,035)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (165,824)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (186,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,791)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (39,254)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (61,045)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,290
Changes of assumptions	\$ 0	\$ 184
Net difference between projected and actual earnings on investments	\$ 6,531	\$ 0
Changes in proportionate share	\$ 351	\$ 4,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,882	\$ 7,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (430)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,660)
2 nd Fiscal Year	1,865
3 rd Fiscal Year	(57)
4 th Fiscal Year	(578)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00121883%
Employer's proportionate share at MD 0.00127474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,923)
Employer's proportionate share of system NOL/(A) at MD \$ (5,699)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,010)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (702)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 907
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 205

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 210	\$ 0
Changes in proportionate share	\$ 119	\$ 107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 329	\$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 142

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103
2 nd Fiscal Year	60
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08296218%
Employer's proportionate share at MD 0.08255692%

Employer's proportionate share of system NOL/(A) at prior MD \$ (335,091)
Employer's proportionate share of system NOL/(A) at MD \$ (369,115)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (345,740)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (389,260)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (45,433)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,337
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (42,096)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,775
Changes of assumptions	\$ 0	\$ 383
Net difference between projected and actual earnings on investments	\$ 13,617	\$ 0
Changes in proportionate share	\$ 772	\$ 749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,389	\$ 5,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,482

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)
1 st Fiscal Year	\$ 5,917
2 nd Fiscal Year	3,888
3 rd Fiscal Year	(119)
4 th Fiscal Year	(1,206)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00208112%
Employer's proportionate share at MD 0.00267458%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,406)
Employer's proportionate share of system NOL/(A) at MD \$ (11,958)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,201)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,472)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,434)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,906)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 155
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 441	\$ 0
Changes in proportionate share	\$ 0	\$ 1,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 441	\$ 1,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (996)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,079)
2 nd Fiscal Year	126
3 rd Fiscal Year	(4)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01991578%
Employer's proportionate share at MD 0.01899167%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,442)
Employer's proportionate share of system NOL/(A) at MD \$ (84,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (79,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (89,547)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,452)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,339
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (113)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,099
Changes of assumptions	\$ 0	\$ 88
Net difference between projected and actual earnings on investments	\$ 3,132	\$ 0
Changes in proportionate share	\$ 2,736	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,868	\$ 1,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,092
2 nd Fiscal Year	894
3 rd Fiscal Year	(27)
4 th Fiscal Year	(277)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06779627%
Employer's proportionate share at MD 0.06809283%

Employer's proportionate share of system NOL/(A) at prior MD \$ (273,835)
Employer's proportionate share of system NOL/(A) at MD \$ (304,446)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (285,166)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (321,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,473)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (19,305)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (56,778)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,939
Changes of assumptions	\$ 0	\$ 316
Net difference between projected and actual earnings on investments	\$ 11,231	\$ 0
Changes in proportionate share	\$ 0	\$ 2,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,231	\$ 6,588
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)
1 st Fiscal Year	\$ 2,529
2 nd Fiscal Year	3,207
3 rd Fiscal Year	(98)
4 th Fiscal Year	(994)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08012076%
Employer's proportionate share at MD 0.07849195%

Employer's proportionate share of system NOL/(A) at prior MD \$ (323,615)
Employer's proportionate share of system NOL/(A) at MD \$ (350,941)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (328,716)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (370,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,196)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,535
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (29,661)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,540
Changes of assumptions	\$ 0	\$ 365
Net difference between projected and actual earnings on investments	\$ 12,946	\$ 0
Changes in proportionate share	\$ 3,104	\$ 205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,050	\$ 5,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,940

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,503
2 nd Fiscal Year	3,697
3 rd Fiscal Year	(113)
4 th Fiscal Year	(1,146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.29129319%
Employer's proportionate share at MD 0.29428909%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,176,558)
Employer's proportionate share of system NOL/(A) at MD \$ (1,315,778)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,232,452)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,387,587)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (161,954)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52,111)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (214,065)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,023
Changes of assumptions	\$ 0	\$ 1,367
Net difference between projected and actual earnings on investments	\$ 48,540	\$ 0
Changes in proportionate share	\$ 0	\$ 10,900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48,540	\$ 29,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,111
2 nd Fiscal Year	13,860
3 rd Fiscal Year	(423)
4 th Fiscal Year	(4,298)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03123297%
Employer's proportionate share at MD 0.03369821%

Employer's proportionate share of system NOL/(A) at prior MD \$ (126,153)
Employer's proportionate share of system NOL/(A) at MD \$ (150,666)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (141,125)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,545)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,655)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,200)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,949
Changes of assumptions	\$ 0	\$ 157
Net difference between projected and actual earnings on investments	\$ 5,558	\$ 0
Changes in proportionate share	\$ 625	\$ 4,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,183	\$ 6,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,667)
2 nd Fiscal Year	1,587
3 rd Fiscal Year	(48)
4 th Fiscal Year	(492)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03826284%
Employer's proportionate share at MD 0.03553764%

Employer's proportionate share of system NOL/(A) at prior MD \$ (154,547)
Employer's proportionate share of system NOL/(A) at MD \$ (158,890)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (148,828)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (167,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,557)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,007)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (26,564)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,056
Changes of assumptions	\$ 0	\$ 165
Net difference between projected and actual earnings on investments	\$ 5,862	\$ 0
Changes in proportionate share	\$ 5,193	\$ 1,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,055	\$ 3,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,398

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)
1 st Fiscal Year	\$ 6,294
2 nd Fiscal Year	1,674
3 rd Fiscal Year	(51)
4 th Fiscal Year	(519)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03060011%
Employer's proportionate share at MD 0.02495967%

Employer's proportionate share of system NOL/(A) at prior MD \$ (123,596)
Employer's proportionate share of system NOL/(A) at MD \$ (111,596)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (104,528)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (117,686)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,736)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,733
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 997

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,444
Changes of assumptions	\$ 0	\$ 116
Net difference between projected and actual earnings on investments	\$ 4,117	\$ 0
Changes in proportionate share	\$ 11,208	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,325	\$ 1,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,765

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,990
2 nd Fiscal Year	1,175
3 rd Fiscal Year	(36)
4 th Fiscal Year	(364)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06000907%
Employer's proportionate share at MD 0.05771848%

Employer's proportionate share of system NOL/(A) at prior MD \$ (242,382)
Employer's proportionate share of system NOL/(A) at MD \$ (258,062)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (241,719)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (272,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,764)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 28,513
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,251)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,339
Changes of assumptions	\$ 0	\$ 268
Net difference between projected and actual earnings on investments	\$ 9,520	\$ 0
Changes in proportionate share	\$ 7,488	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,008	\$ 3,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,401

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)
1 st Fiscal Year	\$ 11,609
2 nd Fiscal Year	2,718
3 rd Fiscal Year	(83)
4 th Fiscal Year	(843)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00270087%
Employer's proportionate share at MD 0.00262684%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,909)
Employer's proportionate share of system NOL/(A) at MD \$ (11,745)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,001)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,446)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 727
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (719)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 433	\$ 0
Changes in proportionate share	\$ 226	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 659	\$ 164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 495

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 414
2 nd Fiscal Year	124
3 rd Fiscal Year	(4)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00550480%
Employer's proportionate share at MD 0.00464018%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,234)
Employer's proportionate share of system NOL/(A) at MD \$ (20,746)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,433)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,879)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,554)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,378)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,932)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 268
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 765	\$ 0
Changes in proportionate share	\$ 1,648	\$ 329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,413	\$ 619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,794

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,650
2 nd Fiscal Year	219
3 rd Fiscal Year	(7)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08544450%
Employer's proportionate share at MD 0.08592687%

Employer's proportionate share of system NOL/(A) at prior MD \$ (345,118)
Employer's proportionate share of system NOL/(A) at MD \$ (384,182)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (359,853)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (405,149)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47,287)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35,471)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (82,758)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,970
Changes of assumptions	\$ 0	\$ 399
Net difference between projected and actual earnings on investments	\$ 14,173	\$ 0
Changes in proportionate share	\$ 0	\$ 4,197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,173	\$ 9,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,607

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,938
2 nd Fiscal Year	4,047
3 rd Fiscal Year	(124)
4 th Fiscal Year	(1,255)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02311678%
Employer's proportionate share at MD 0.02463318%

Employer's proportionate share of system NOL/(A) at prior MD \$ (93,371)
Employer's proportionate share of system NOL/(A) at MD \$ (110,136)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,161)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (116,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,556)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,980
 ○ Differences 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	\$ 1,425
Changes of assumptions	\$ 0	\$ 114
Net difference between projected and actual earnings on investments	\$ 4,063	\$ 0
Changes in proportionate share	\$ 839	\$ 2,890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,902	\$ 4,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (292)
2 nd Fiscal Year	1,160
3 rd Fiscal Year	(35)
4 th Fiscal Year	(360)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00460728%
Employer's proportionate share at MD 0.00421821%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,609)
Employer's proportionate share of system NOL/(A) at MD \$ (18,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,321)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,316
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,995

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 244
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 696	\$ 0
Changes in proportionate share	\$ 1,723	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,419	\$ 264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,155

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,024
2 nd Fiscal Year	199
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00197694%
Employer's proportionate share at MD 0.00197848%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,985)
Employer's proportionate share of system NOL/(A) at MD \$ (8,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,329)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,089)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,355
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 326	\$ 0
Changes in proportionate share	\$ 264	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 590	\$ 126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 464

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 402
2 nd Fiscal Year	93
3 rd Fiscal Year	(3)
4 th Fiscal Year	(29)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01245095%
Employer's proportionate share at MD 0.01058085%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,290)
Employer's proportionate share of system NOL/(A) at MD \$ (47,307)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,311)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,823)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,292)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,115)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 612
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 1,745	\$ 0
Changes in proportionate share	\$ 3,564	\$ 545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,309	\$ 1,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,103

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,774
2 nd Fiscal Year	498
3 rd Fiscal Year	(15)
4 th Fiscal Year	(155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01713883%
Employer's proportionate share at MD 0.01786017%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,225)
Employer's proportionate share of system NOL/(A) at MD \$ (79,854)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,796)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,212)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,829)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,731)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,560)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,033
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 2,946	\$ 0
Changes in proportionate share	\$ 0	\$ 1,658
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,946	\$ 2,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (383)
2 nd Fiscal Year	841
3 rd Fiscal Year	(26)
4 th Fiscal Year	(261)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04443511%
Employer's proportionate share at MD 0.04345687%

Employer's proportionate share of system NOL/(A) at prior MD \$ (179,477)
Employer's proportionate share of system NOL/(A) at MD \$ (194,297)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (181,993)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (204,901)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (23,915)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36,061)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (59,976)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,514
Changes of assumptions	\$ 0	\$ 202
Net difference between projected and actual earnings on investments	\$ 7,168	\$ 0
Changes in proportionate share	\$ 1,864	\$ 3,763
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,032	\$ 6,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,553

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)
1 st Fiscal Year	\$ 1,204
2 nd Fiscal Year	2,047
3 rd Fiscal Year	(62)
4 th Fiscal Year	(635)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00777449%
Employer's proportionate share at MD 0.00749105%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,402)
Employer's proportionate share of system NOL/(A) at MD \$ (33,493)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,372)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,321)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,122)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,502
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,620)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 433
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 1,236	\$ 0
Changes in proportionate share	\$ 650	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,886	\$ 468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,418

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)
1 st Fiscal Year	\$ 1,185
2 nd Fiscal Year	353
3 rd Fiscal Year	(11)
4 th Fiscal Year	(109)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02709745%
Employer's proportionate share at MD 0.03048795%

Employer's proportionate share of system NOL/(A) at prior MD \$ (109,449)
Employer's proportionate share of system NOL/(A) at MD \$ (136,313)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (127,680)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,778)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (44,850)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (61,628)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,764
Changes of assumptions	\$ 0	\$ 142
Net difference between projected and actual earnings on investments	\$ 5,029	\$ 0
Changes in proportionate share	\$ 0	\$ 10,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,029	\$ 12,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,677)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,623)
2 nd Fiscal Year	1,436
3 rd Fiscal Year	(44)
4 th Fiscal Year	(445)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,677)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02001659%
Employer's proportionate share at MD 0.02197087%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,849)
Employer's proportionate share of system NOL/(A) at MD \$ (98,233)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (92,012)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,594)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,091)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,054)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,145)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,271
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 3,624	\$ 0
Changes in proportionate share	\$ 172	\$ 3,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,796	\$ 5,098
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,302)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,984)
2 nd Fiscal Year	1,035
3 rd Fiscal Year	(32)
4 th Fiscal Year	(321)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00182122%
Employer's proportionate share at MD 0.00188906%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,356)
Employer's proportionate share of system NOL/(A) at MD \$ (8,446)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,911)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,040)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,527
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,487

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 312	\$ 0
Changes in proportionate share	\$ 298	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 610	\$ 247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 304
2 nd Fiscal Year	89
3 rd Fiscal Year	(3)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01433431%
Employer's proportionate share at MD 0.01486769%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,897)
Employer's proportionate share of system NOL/(A) at MD \$ (66,474)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,264)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,102)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,182)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,860)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,042)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 860
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 2,452	\$ 0
Changes in proportionate share	\$ 0	\$ 1,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,452	\$ 2,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (679)
2 nd Fiscal Year	700
3 rd Fiscal Year	(21)
4 th Fiscal Year	(217)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01132066%
Employer's proportionate share at MD 0.01232463%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,725)
Employer's proportionate share of system NOL/(A) at MD \$ (55,104)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,614)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,111)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,783)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,404)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,187)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 713
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 2,033	\$ 0
Changes in proportionate share	\$ 0	\$ 2,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,033	\$ 3,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,495)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,878)
2 nd Fiscal Year	580
3 rd Fiscal Year	(18)
4 th Fiscal Year	(180)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00595367%
Employer's proportionate share at MD 0.00648612%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,047)
Employer's proportionate share of system NOL/(A) at MD \$ (29,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,163)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,582)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,569)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,101)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,670)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 375
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,070	\$ 0
Changes in proportionate share	\$ 0	\$ 1,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,070	\$ 1,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (661)
2 nd Fiscal Year	305
3 rd Fiscal Year	(9)
4 th Fiscal Year	(95)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04387781%
Employer's proportionate share at MD 0.04619919%

Employer's proportionate share of system NOL/(A) at prior MD \$ (177,226)
Employer's proportionate share of system NOL/(A) at MD \$ (206,558)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (193,477)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (217,831)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,424)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 573
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,851)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,672
Changes of assumptions	\$ 0	\$ 215
Net difference between projected and actual earnings on investments	\$ 7,620	\$ 0
Changes in proportionate share	\$ 464	\$ 4,424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,084	\$ 7,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 773

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (662)
2 nd Fiscal Year	2,176
3 rd Fiscal Year	(66)
4 th Fiscal Year	(675)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00668011%
Employer's proportionate share at MD 0.00519441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,982)
Employer's proportionate share of system NOL/(A) at MD \$ (23,224)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,754)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,492)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,527
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 668

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 300
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 857	\$ 0
Changes in proportionate share	\$ 2,831	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,688	\$ 351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,337

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,175
2 nd Fiscal Year	245
3 rd Fiscal Year	(7)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01174194%
Employer's proportionate share at MD 0.01183346%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,427)
Employer's proportionate share of system NOL/(A) at MD \$ (52,908)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,557)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (55,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,512)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,996)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,508)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 684
Changes of assumptions	\$ 0	\$ 55
Net difference between projected and actual earnings on investments	\$ 1,952	\$ 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)	\$ 1,952	\$ 2,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (833)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,201)
2 nd Fiscal Year	557
3 rd Fiscal Year	(17)
4 th Fiscal Year	(173)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00427116%
Employer's proportionate share at MD 0.00479393%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,252)
Employer's proportionate share of system NOL/(A) at MD \$ (21,434)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,076)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,604)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,638)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,589)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,227)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 277
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 791	\$ 0
Changes in proportionate share	\$ 0	\$ 1,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 791	\$ 1,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (761)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (911)
2 nd Fiscal Year	226
3 rd Fiscal Year	(7)
4 th Fiscal Year	(70)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00668737%
Employer's proportionate share at MD 0.00817643%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,011)
Employer's proportionate share of system NOL/(A) at MD \$ (36,557)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,242)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,552)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,500)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,186)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,686)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 473
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,349	\$ 0
Changes in proportionate share	\$ 0	\$ 3,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,349	\$ 3,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,579)

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)
1 st Fiscal Year	\$ (2,833)
2 nd Fiscal Year	385
3 rd Fiscal Year	(12)
4 th Fiscal Year	(119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00181232%
Employer's proportionate share at MD 0.00057722%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,320)
Employer's proportionate share of system NOL/(A) at MD \$ (2,581)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,417)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,722)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (318)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,141
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,823

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 95	\$ 0
Changes in proportionate share	\$ 2,354	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,449	\$ 55
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,394

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,376
2 nd Fiscal Year	27
3 rd Fiscal Year	(1)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01390872%
Employer's proportionate share at MD 0.01359696%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,179)
Employer's proportionate share of system NOL/(A) at MD \$ (60,793)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,943)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,110)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,483)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,050
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 786
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 2,243	\$ 0
Changes in proportionate share	\$ 1,419	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,662	\$ 849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,813

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,390
2 nd Fiscal Year	640
3 rd Fiscal Year	(20)
4 th Fiscal Year	(199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01288515%
Employer's proportionate share at MD 0.01226234%

Employer's proportionate share of system NOL/(A) at prior MD \$ (52,044)
Employer's proportionate share of system NOL/(A) at MD \$ (54,825)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,353)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,817)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,748)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,828)
 ○ Differences 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	\$ 709
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 2,023	\$ 0
Changes in proportionate share	\$ 1,187	\$ 354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,210	\$ 1,120
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)
1 st Fiscal Year	\$ 1,708
2 nd Fiscal Year	577
3 rd Fiscal Year	(18)
4 th Fiscal Year	(179)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00467218%
Employer's proportionate share at MD 0.00548595%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,871)
Employer's proportionate share of system NOL/(A) at MD \$ (24,528)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,975)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,019)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,658)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,677)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 317
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 905	\$ 0
Changes in proportionate share	\$ 0	\$ 1,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 905	\$ 2,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,239)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,410)
2 nd Fiscal Year	258
3 rd Fiscal Year	(8)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,239)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00098601%
Employer's proportionate share at MD 0.00071172%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,983)
Employer's proportionate share of system NOL/(A) at MD \$ (3,182)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,981)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,356)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (392)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,081)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,473)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 117	\$ 0
Changes in proportionate share	\$ 522	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 639	\$ 210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 429

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 407
2 nd Fiscal Year	34
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00663776%
Employer's proportionate share at MD 0.00819041%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,810)
Employer's proportionate share of system NOL/(A) at MD \$ (36,620)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,301)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,618)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,507)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,736)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,243)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 474
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,351	\$ 0
Changes in proportionate share	\$ 0	\$ 3,781
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,351	\$ 4,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,942)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,196)
2 nd Fiscal Year	386
3 rd Fiscal Year	(12)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00276070%
Employer's proportionate share at MD 0.00159314%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,151)
Employer's proportionate share of system NOL/(A) at MD \$ (7,123)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,672)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,512)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (877)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,183)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,060)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 92
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 263	\$ 0
Changes in proportionate share	\$ 2,225	\$ 465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,488	\$ 564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,924

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,874
2 nd Fiscal Year	75
3 rd Fiscal Year	(2)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,924

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00534981%
Employer's proportionate share at MD 0.00515878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,608)
Employer's proportionate share of system NOL/(A) at MD \$ (23,065)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,604)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,839)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,858)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,697)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 298
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 851	\$ 0
Changes in proportionate share	\$ 364	\$ 624
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,215	\$ 946
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)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	243
3 rd Fiscal Year	(7)
4 th Fiscal Year	(75)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00080535%
Employer's proportionate share at MD 0.00079423%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,253)
Employer's proportionate share of system NOL/(A) at MD \$ (3,551)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,745)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (437)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,334)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,771)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 131	\$ 0
Changes in proportionate share	\$ 21	\$ 135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 152	\$ 185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57)
2 nd Fiscal Year	37
3 rd Fiscal Year	(1)
4 th Fiscal Year	(12)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00628096%
Employer's proportionate share at MD 0.00653731%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,369)
Employer's proportionate share of system NOL/(A) at MD \$ (29,229)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,378)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,824)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,488
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,890

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 378
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,078	\$ 0
Changes in proportionate share	\$ 1,054	\$ 488
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,132	\$ 896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,236

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)
1 st Fiscal Year	\$ 1,033
2 nd Fiscal Year	308
3 rd Fiscal Year	(9)
4 th Fiscal Year	(95)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00837194%
Employer's proportionate share at MD 0.01011154%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,815)
Employer's proportionate share of system NOL/(A) at MD \$ (45,209)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,346)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,676)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,565)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,580)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,145)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 585
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 1,668	\$ 0
Changes in proportionate share	\$ 0	\$ 4,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,668	\$ 5,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,990)
2 nd Fiscal Year	476
3 rd Fiscal Year	(15)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00558905%
Employer's proportionate share at MD 0.00716542%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,575)
Employer's proportionate share of system NOL/(A) at MD \$ (32,037)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,008)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,785)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,943)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,357)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,300)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 414
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 1,182	\$ 0
Changes in proportionate share	\$ 10	\$ 3,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,192	\$ 3,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,259)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,482)
2 nd Fiscal Year	337
3 rd Fiscal Year	(10)
4 th Fiscal Year	(105)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02331043%
Employer's proportionate share at MD 0.01916416%

Employer's proportionate share of system NOL/(A) at prior MD \$ (94,153)
Employer's proportionate share of system NOL/(A) at MD \$ (85,684)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (80,257)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (90,360)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,546)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,501
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (45)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,109
Changes of assumptions	\$ 0	\$ 89
Net difference between projected and actual earnings on investments	\$ 3,161	\$ 0
Changes in proportionate share	\$ 7,902	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,063	\$ 1,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,838

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,243
2 nd Fiscal Year	903
3 rd Fiscal Year	(28)
4 th Fiscal Year	(280)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00158368%
Employer's proportionate share at MD 0.00166538%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,397)
Employer's proportionate share of system NOL/(A) at MD \$ (7,446)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,852)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (916)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (413)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,329)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 96
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 275	\$ 0
Changes in proportionate share	\$ 0	\$ 185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (66)
2 nd Fiscal Year	78
3 rd Fiscal Year	(2)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00762651%
Employer's proportionate share at MD 0.00791986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,804)
Employer's proportionate share of system NOL/(A) at MD \$ (35,410)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,168)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,358)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 478
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,880)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 458
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 1,306	\$ 0
Changes in proportionate share	\$ 175	\$ 559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,481	\$ 1,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 427

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 181
2 nd Fiscal Year	373
3 rd Fiscal Year	(11)
4 th Fiscal Year	(116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04798853%
Employer's proportionate share at MD 0.05326519%

Employer's proportionate share of system NOL/(A) at prior MD \$ (193,830)
Employer's proportionate share of system NOL/(A) at MD \$ (238,151)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (223,069)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (251,148)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,313)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,425)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,738)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,081
Changes of assumptions	\$ 0	\$ 247
Net difference between projected and actual earnings on investments	\$ 8,785	\$ 0
Changes in proportionate share	\$ 0	\$ 10,473
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,785	\$ 13,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,670)
2 nd Fiscal Year	2,509
3 rd Fiscal Year	(77)
4 th Fiscal Year	(778)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00639948%
Employer's proportionate share at MD 0.00814896%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,848)
Employer's proportionate share of system NOL/(A) at MD \$ (36,434)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,127)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,423)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,485)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,767)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,252)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 471
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,344	\$ 0
Changes in proportionate share	\$ 0	\$ 3,607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,344	\$ 4,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,772)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,025)
2 nd Fiscal Year	384
3 rd Fiscal Year	(12)
4 th Fiscal Year	(119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00470959%
Employer's proportionate share at MD 0.00568991%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,022)
Employer's proportionate share of system NOL/(A) at MD \$ (25,440)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,829)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,131)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,275)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,406)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 329
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 938	\$ 0
Changes in proportionate share	\$ 0	\$ 2,420
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 938	\$ 2,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,837)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,014)
2 nd Fiscal Year	268
3 rd Fiscal Year	(8)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00618376%
Employer's proportionate share at MD 0.00558254%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,977)
Employer's proportionate share of system NOL/(A) at MD \$ (24,960)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,379)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,072)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,972)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,044)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 323
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 921	\$ 0
Changes in proportionate share	\$ 1,146	\$ 1,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,067	\$ 1,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 508
2 nd Fiscal Year	263
3 rd Fiscal Year	(8)
4 th Fiscal Year	(82)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00163912%
Employer's proportionate share at MD 0.00100004%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,621)
Employer's proportionate share of system NOL/(A) at MD \$ (4,471)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,188)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,715)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (550)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 810
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 58
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 165	\$ 0
Changes in proportionate share	\$ 1,218	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,383	\$ 91
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,292

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,261
2 nd Fiscal Year	47
3 rd Fiscal Year	(1)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00277876%
Employer's proportionate share at MD 0.00283512%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,224)
Employer's proportionate share of system NOL/(A) at MD \$ (12,676)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,873)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,560)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,782)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,342)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 164
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 468	\$ 0
Changes in proportionate share	\$ 0	\$ 258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 468	\$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56)
2 nd Fiscal Year	134
3 rd Fiscal Year	(4)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 33

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01338858%
Employer's proportionate share at MD 0.00957990%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,078)
Employer's proportionate share of system NOL/(A) at MD \$ (42,832)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,120)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,272)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,126)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,398)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 554
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 1,580	\$ 0
Changes in proportionate share	\$ 7,258	\$ 1,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,838	\$ 1,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,178

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,880
2 nd Fiscal Year	451
3 rd Fiscal Year	(14)
4 th Fiscal Year	(140)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,178

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128585%
Employer's proportionate share at MD 0.00078159%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,194)
Employer's proportionate share of system NOL/(A) at MD \$ (3,495)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,273)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,685)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (430)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (228)
 ○ Differences 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	\$ 45
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 129	\$ 0
Changes in proportionate share	\$ 961	\$ 191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,090	\$ 240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 850

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 826
2 nd Fiscal Year	37
3 rd Fiscal Year	(1)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,582
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,582

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00392489%
Employer's proportionate share at MD 0.00444247%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,853)
Employer's proportionate share of system NOL/(A) at MD \$ (19,862)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,605)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,946)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,445)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,195
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,250)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 257
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 733	\$ 0
Changes in proportionate share	\$ 285	\$ 987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,018	\$ 1,265
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)
1 st Fiscal Year	\$ (385)
2 nd Fiscal Year	209
3 rd Fiscal Year	(6)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00852244%
Employer's proportionate share at MD 0.00834261%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,423)
Employer's proportionate share of system NOL/(A) at MD \$ (37,300)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,938)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,336)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,591)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,429)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,020)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 483
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 1,376	\$ 0
Changes in proportionate share	\$ 343	\$ 1,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,719	\$ 1,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (379)
2 nd Fiscal Year	393
3 rd Fiscal Year	(12)
4 th Fiscal Year	(122)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00564198%
Employer's proportionate share at MD 0.00672016%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,788)
Employer's proportionate share of system NOL/(A) at MD \$ (30,046)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,143)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,686)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,698)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 890
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,808)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 389
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 1,108	\$ 0
Changes in proportionate share	\$ 383	\$ 2,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,491	\$ 2,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (1,192)
2 nd Fiscal Year	316
3 rd Fiscal Year	(10)
4 th Fiscal Year	(98)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00239121%
Employer's proportionate share at MD 0.00464860%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,658)
Employer's proportionate share of system NOL/(A) at MD \$ (20,784)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,468)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,558)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,051)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 269
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 767	\$ 0
Changes in proportionate share	\$ 0	\$ 4,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 767	\$ 4,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,070)
2 nd Fiscal Year	219
3 rd Fiscal Year	(7)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02387083%
Employer's proportionate share at MD 0.02192450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (96,416)
Employer's proportionate share of system NOL/(A) at MD \$ (98,025)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (91,817)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,375)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,066)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,974)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (26,040)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,268
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 3,616	\$ 0
Changes in proportionate share	\$ 3,709	\$ 1,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,325	\$ 3,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,518
2 nd Fiscal Year	1,033
3 rd Fiscal Year	(32)
4 th Fiscal Year	(320)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02533400%
Employer's proportionate share at MD 0.02171150%

Employer's proportionate share of system NOL/(A) at prior MD \$ (102,326)
Employer's proportionate share of system NOL/(A) at MD \$ (97,073)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,925)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,371)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,948)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,029)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,977)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,256
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 3,581	\$ 0
Changes in proportionate share	\$ 6,903	\$ 1,905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,484	\$ 3,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,222

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,548
2 nd Fiscal Year	1,023
3 rd Fiscal Year	(31)
4 th Fiscal Year	(317)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00174401%
Employer's proportionate share at MD 0.00201001%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,044)
Employer's proportionate share of system NOL/(A) at MD \$ (8,987)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,418)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,106)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,164
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 58

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 116
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 332	\$ 0
Changes in proportionate share	\$ 236	\$ 506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 568	\$ 631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (126)
2 nd Fiscal Year	95
3 rd Fiscal Year	(3)
4 th Fiscal Year	(29)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (63)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00693576%
Employer's proportionate share at MD 0.00830177%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,014)
Employer's proportionate share of system NOL/(A) at MD \$ (37,118)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,143)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,569)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (834)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,403)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 480
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 1,369	\$ 0
Changes in proportionate share	\$ 254	\$ 2,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,623	\$ 3,122
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)
1 st Fiscal Year	\$ (1,756)
2 nd Fiscal Year	391
3 rd Fiscal Year	(12)
4 th Fiscal Year	(121)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00350434%
Employer's proportionate share at MD 0.00305606%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,154)
Employer's proportionate share of system NOL/(A) at MD \$ (13,664)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,798)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,409)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,682)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,655)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,337)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 504	\$ 0
Changes in proportionate share	\$ 855	\$ 590
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,359	\$ 781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 578

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 483
2 nd Fiscal Year	144
3 rd Fiscal Year	(4)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00831055%
Employer's proportionate share at MD 0.00992151%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,567)
Employer's proportionate share of system NOL/(A) at MD \$ (44,359)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,550)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,780)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,460)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,495)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,955)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 574
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 1,636	\$ 0
Changes in proportionate share	\$ 0	\$ 3,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,636	\$ 4,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,784)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,092)
2 nd Fiscal Year	467
3 rd Fiscal Year	(14)
4 th Fiscal Year	(145)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,784)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00986880%
Employer's proportionate share at MD 0.00784827%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,861)
Employer's proportionate share of system NOL/(A) at MD \$ (35,090)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,868)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,005)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,319)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,635
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 454
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 1,294	\$ 0
Changes in proportionate share	\$ 4,519	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,813	\$ 490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,323

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,079
2 nd Fiscal Year	370
3 rd Fiscal Year	(11)
4 th Fiscal Year	(115)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,323

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02244058%
Employer's proportionate share at MD 0.02262360%

Employer's proportionate share of system NOL/(A) at prior MD \$ (90,639)
Employer's proportionate share of system NOL/(A) at MD \$ (101,151)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (94,745)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,450)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,894)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,344)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,309
Changes of assumptions	\$ 0	\$ 105
Net difference between projected and actual earnings on investments	\$ 3,732	\$ 0
Changes in proportionate share	\$ 0	\$ 501
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,732	\$ 1,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,817

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,114
2 nd Fiscal Year	1,065
3 rd Fiscal Year	(33)
4 th Fiscal Year	(330)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,817

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00145689%
Employer's proportionate share at MD 0.00161901%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,885)
Employer's proportionate share of system NOL/(A) at MD \$ (7,239)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,780)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,634)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (891)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,413)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,304)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 94
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 267	\$ 0
Changes in proportionate share	\$ 0	\$ 554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 267	\$ 656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (389)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (438)
2 nd Fiscal Year	76
3 rd Fiscal Year	(2)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00107803%
Employer's proportionate share at MD 0.00117962%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,354)
Employer's proportionate share of system NOL/(A) at MD \$ (5,274)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,940)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,562)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (649)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,328
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 679

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 68
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 195	\$ 0
Changes in proportionate share	\$ 190	\$ 194
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 385	\$ 267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 118

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80
2 nd Fiscal Year	56
3 rd Fiscal Year	(2)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 118

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00318513%
Employer's proportionate share at MD 0.00366155%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,865)
Employer's proportionate share of system NOL/(A) at MD \$ (16,371)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,334)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,264)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,015)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,473)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,488)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 212
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 604	\$ 0
Changes in proportionate share	\$ 0	\$ 1,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 604	\$ 1,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (756)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (870)
2 nd Fiscal Year	172
3 rd Fiscal Year	(5)
4 th Fiscal Year	(53)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00521669%
Employer's proportionate share at MD 0.00506137%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,071)
Employer's proportionate share of system NOL/(A) at MD \$ (22,630)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,196)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,865)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,785)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,158
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 373

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 293
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 835	\$ 0
Changes in proportionate share	\$ 592	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,427	\$ 317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,110

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 953
2 nd Fiscal Year	238
3 rd Fiscal Year	(7)
4 th Fiscal Year	(74)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00495717%
Employer's proportionate share at MD 0.00341094%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,022)
Employer's proportionate share of system NOL/(A) at MD \$ (15,250)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,285)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,083)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,877)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,269)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,146)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 197
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 563	\$ 0
Changes in proportionate share	\$ 2,946	\$ 745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,509	\$ 958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,551

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,445
2 nd Fiscal Year	161
3 rd Fiscal Year	(5)
4 th Fiscal Year	(50)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,551

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00255206%
Employer's proportionate share at MD 0.00311408%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,308)
Employer's proportionate share of system NOL/(A) at MD \$ (13,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,683)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,714)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,216)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,930)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 514	\$ 0
Changes in proportionate share	\$ 0	\$ 1,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 514	\$ 1,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,156)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,254)
2 nd Fiscal Year	147
3 rd Fiscal Year	(4)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00355035%
Employer's proportionate share at MD 0.00425782%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,340)
Employer's proportionate share of system NOL/(A) at MD \$ (19,037)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,831)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,343)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,484)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,827)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 246
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 702	\$ 0
Changes in proportionate share	\$ 0	\$ 1,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 702	\$ 2,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,643)
2 nd Fiscal Year	201
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00435400%
Employer's proportionate share at MD 0.00489027%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,586)
Employer's proportionate share of system NOL/(A) at MD \$ (21,865)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,480)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,058)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,691)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,157
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 283
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 807	\$ 0
Changes in proportionate share	\$ 360	\$ 1,022
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,167	\$ 1,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (161)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (313)
2 nd Fiscal Year	230
3 rd Fiscal Year	(7)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00950793%
Employer's proportionate share at MD 0.00942109%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,403)
Employer's proportionate share of system NOL/(A) at MD \$ (42,122)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,455)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,185)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (963)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,148)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 545
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 1,554	\$ 0
Changes in proportionate share	\$ 166	\$ 102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,720	\$ 691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,029

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 737
2 nd Fiscal Year	444
3 rd Fiscal Year	(14)
4 th Fiscal Year	(138)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00215260%
Employer's proportionate share at MD 0.00135577%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,695)
Employer's proportionate share of system NOL/(A) at MD \$ (6,062)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,678)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,393)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (746)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (720)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,466)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 78
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 224	\$ 0
Changes in proportionate share	\$ 1,518	\$ 329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,742	\$ 413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,329

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,286
2 nd Fiscal Year	64
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00914639%
Employer's proportionate share at MD 0.00928129%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,943)
Employer's proportionate share of system NOL/(A) at MD \$ (41,497)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,869)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,762)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,108)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (657)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,765)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 537
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 1,531	\$ 0
Changes in proportionate share	\$ 0	\$ 281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,531	\$ 861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 670

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 382
2 nd Fiscal Year	437
3 rd Fiscal Year	(13)
4 th Fiscal Year	(136)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03297693%
Employer's proportionate share at MD 0.03235364%

Employer's proportionate share of system NOL/(A) at prior MD \$ (133,197)
Employer's proportionate share of system NOL/(A) at MD \$ (144,654)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (135,494)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (152,549)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,805)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,927
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,878)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,871
Changes of assumptions	\$ 0	\$ 150
Net difference between projected and actual earnings on investments	\$ 5,336	\$ 0
Changes in proportionate share	\$ 2,476	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,812	\$ 2,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,791

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,786
2 nd Fiscal Year	1,524
3 rd Fiscal Year	(47)
4 th Fiscal Year	(472)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02257352%
Employer's proportionate share at MD 0.02276152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (91,176)
Employer's proportionate share of system NOL/(A) at MD \$ (101,768)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (95,323)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (107,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,526)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,578)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,104)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,317
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 3,754	\$ 0
Changes in proportionate share	\$ 0	\$ 1,889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,754	\$ 3,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (264)
2 nd Fiscal Year	1,072
3 rd Fiscal Year	(33)
4 th Fiscal Year	(332)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08976189%
Employer's proportionate share at MD 0.09183437%

Employer's proportionate share of system NOL/(A) at prior MD \$ (362,556)
Employer's proportionate share of system NOL/(A) at MD \$ (410,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (384,593)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (433,003)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (50,538)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,880)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (67,418)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,312
Changes of assumptions	\$ 0	\$ 427
Net difference between projected and actual earnings on investments	\$ 15,147	\$ 0
Changes in proportionate share	\$ 0	\$ 4,555
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,147	\$ 10,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,002
2 nd Fiscal Year	4,325
3 rd Fiscal Year	(132)
4 th Fiscal Year	(1,341)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00576348%
Employer's proportionate share at MD 0.00464825%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,279)
Employer's proportionate share of system NOL/(A) at MD \$ (20,783)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,466)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,917)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,558)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (83)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,641)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 269
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 767	\$ 0
Changes in proportionate share	\$ 2,125	\$ 193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,892	\$ 484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,408

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,264
2 nd Fiscal Year	219
3 rd Fiscal Year	(7)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,408

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00083797%
Employer's proportionate share at MD 0.00073491%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,385)
Employer's proportionate share of system NOL/(A) at MD \$ (3,286)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,078)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,465)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,195)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,599)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 121	\$ 0
Changes in proportionate share	\$ 197	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 318	\$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	35
3 rd Fiscal Year	(1)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 131

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00204029%
Employer's proportionate share at MD 0.00126363%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,241)
Employer's proportionate share of system NOL/(A) at MD \$ (5,650)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,292)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,958)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (695)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (65)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (760)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 73
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 208	\$ 0
Changes in proportionate share	\$ 1,480	\$ 202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,688	\$ 281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,407

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,368
2 nd Fiscal Year	60
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,407

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00596439%
Employer's proportionate share at MD 0.00735994%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,091)
Employer's proportionate share of system NOL/(A) at MD \$ (32,907)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,823)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,050)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,464)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,514)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 426
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,214	\$ 0
Changes in proportionate share	\$ 0	\$ 3,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,214	\$ 3,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,344)

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)
1 st Fiscal Year	\$ (2,573)
2 nd Fiscal Year	347
3 rd Fiscal Year	(11)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 592
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 592

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00107743%
Employer's proportionate share at MD 0.00140754%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,352)
Employer's proportionate share of system NOL/(A) at MD \$ (6,293)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,895)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,637)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (775)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,055
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 280

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 81
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 232	\$ 0
Changes in proportionate share	\$ 163	\$ 629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 395	\$ 717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (366)
2 nd Fiscal Year	66
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (322)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00101611%
Employer's proportionate share at MD 0.00096669%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,104)
Employer's proportionate share of system NOL/(A) at MD \$ (4,322)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,048)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,558)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (532)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,608)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,140)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 159	\$ 0
Changes in proportionate share	\$ 95	\$ 172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 254	\$ 232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8)
2 nd Fiscal Year	46
3 rd Fiscal Year	(1)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 22

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01245690%
Employer's proportionate share at MD 0.01113294%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,314)
Employer's proportionate share of system NOL/(A) at MD \$ (49,776)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,624)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,492)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,127)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,459)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,586)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 644
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 1,836	\$ 0
Changes in proportionate share	\$ 2,523	\$ 968
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,359	\$ 1,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,695

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,350
2 nd Fiscal Year	524
3 rd Fiscal Year	(16)
4 th Fiscal Year	(163)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00659821%
Employer's proportionate share at MD 0.00693959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,651)
Employer's proportionate share of system NOL/(A) at MD \$ (31,027)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,062)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,720)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,819)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,349
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,470)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 401
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,145	\$ 0
Changes in proportionate share	\$ 145	\$ 651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,290	\$ 1,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11)
2 nd Fiscal Year	327
3 rd Fiscal Year	(10)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00590586%
Employer's proportionate share at MD 0.00528707%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,854)
Employer's proportionate share of system NOL/(A) at MD \$ (23,639)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,142)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,929)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,910)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 839
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,071)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 306
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 872	\$ 0
Changes in proportionate share	\$ 1,179	\$ 76
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,051	\$ 407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,644

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,480
2 nd Fiscal Year	249
3 rd Fiscal Year	(8)
4 th Fiscal Year	(77)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00427516%
Employer's proportionate share at MD 0.00530518%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,268)
Employer's proportionate share of system NOL/(A) at MD \$ (23,720)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,218)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,920)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,971)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,891)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 307
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 875	\$ 0
Changes in proportionate share	\$ 0	\$ 2,161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 875	\$ 2,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,618)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,782)
2 nd Fiscal Year	250
3 rd Fiscal Year	(8)
4 th Fiscal Year	(77)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,618)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00061651%
Employer's proportionate share at MD 0.00061867%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,490)
Employer's proportionate share of system NOL/(A) at MD \$ (2,766)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,917)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (340)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (750)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,090)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 102	\$ 0
Changes in proportionate share	\$ 0	\$ 83
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 102	\$ 122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (39)
2 nd Fiscal Year	29
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00178125%
Employer's proportionate share at MD 0.00204005%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,195)
Employer's proportionate share of system NOL/(A) at MD \$ (9,121)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,123)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,551)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 118
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 336	\$ 0
Changes in proportionate share	\$ 0	\$ 793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 336	\$ 920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (584)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (647)
2 nd Fiscal Year	96
3 rd Fiscal Year	(3)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00089807%
Employer's proportionate share at MD 0.00120891%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,627)
Employer's proportionate share of system NOL/(A) at MD \$ (5,405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,700)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (665)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,144)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,809)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 199	\$ 0
Changes in proportionate share	\$ 0	\$ 744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 199	\$ 820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (658)
2 nd Fiscal Year	57
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00041032%
Employer's proportionate share at MD 0.00040291%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,657)
Employer's proportionate share of system NOL/(A) at MD \$ (1,801)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,900)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (222)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,838
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,616

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 66	\$ 0
Changes in proportionate share	\$ 212	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 278	\$ 25
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 253

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 241
2 nd Fiscal Year	19
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00131627%
Employer's proportionate share at MD 0.00176777%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,317)
Employer's proportionate share of system NOL/(A) at MD \$ (7,904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,403)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (973)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 942
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 292	\$ 0
Changes in proportionate share	\$ 204	\$ 860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 496	\$ 970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (474)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (530)
2 nd Fiscal Year	83
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (474)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00281349%
Employer's proportionate share at MD 0.00256920%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,364)
Employer's proportionate share of system NOL/(A) at MD \$ (11,487)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,760)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,114)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,414)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,663)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,077)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 149
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 424	\$ 0
Changes in proportionate share	\$ 466	\$ 436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 890	\$ 597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 213
2 nd Fiscal Year	121
3 rd Fiscal Year	(4)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00213474%
Employer's proportionate share at MD 0.00213790%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,622)
Employer's proportionate share of system NOL/(A) at MD \$ (9,559)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,953)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,080)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,177)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,274
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 97

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 124
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 353	\$ 0
Changes in proportionate share	\$ 128	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 481	\$ 140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 275
2 nd Fiscal Year	101
3 rd Fiscal Year	(3)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00670852%
Employer's proportionate share at MD 0.00697496%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,096)
Employer's proportionate share of system NOL/(A) at MD \$ (31,185)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,210)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,838)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (88)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,926)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 403
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,150	\$ 0
Changes in proportionate share	\$ 0	\$ 524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,150	\$ 959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (26)
2 nd Fiscal Year	328
3 rd Fiscal Year	(10)
4 th Fiscal Year	(102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00106907%
Employer's proportionate share at MD 0.00106019%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,318)
Employer's proportionate share of system NOL/(A) at MD \$ (4,740)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,440)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,999)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (583)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,784)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,367)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 61
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 175	\$ 0
Changes in proportionate share	\$ 17	\$ 180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 192	\$ 246
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)
1 st Fiscal Year	\$ (87)
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(15)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01822958%
Employer's proportionate share at MD 0.01752429%

Employer's proportionate share of system NOL/(A) at prior MD \$ (73,631)
Employer's proportionate share of system NOL/(A) at MD \$ (78,352)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (73,390)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,628)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,644)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,617)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,261)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,014
Changes of assumptions	\$ 0	\$ 81
Net difference between projected and actual earnings on investments	\$ 2,890	\$ 0
Changes in proportionate share	\$ 1,344	\$ 1,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,234	\$ 2,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,113

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,569
2 nd Fiscal Year	825
3 rd Fiscal Year	(25)
4 th Fiscal Year	(256)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00543659%
Employer's proportionate share at MD 0.00457812%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,959)
Employer's proportionate share of system NOL/(A) at MD \$ (20,469)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,173)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,519)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,302
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 755	\$ 0
Changes in proportionate share	\$ 1,984	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,739	\$ 286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,311
2 nd Fiscal Year	216
3 rd Fiscal Year	(7)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00046784%
Employer's proportionate share at MD 0.00044616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,890)
Employer's proportionate share of system NOL/(A) at MD \$ (1,995)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,868)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,104)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (246)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (594)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (840)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 74	\$ 0
Changes in proportionate share	\$ 41	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 115	\$ 107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6)
2 nd Fiscal Year	21
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00430774%
Employer's proportionate share at MD 0.00378145%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,399)
Employer's proportionate share of system NOL/(A) at MD \$ (16,907)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,836)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,830)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,081)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,158
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 219
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 624	\$ 0
Changes in proportionate share	\$ 1,298	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,922	\$ 237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,685

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,568
2 nd Fiscal Year	178
3 rd Fiscal Year	(5)
4 th Fiscal Year	(55)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,685

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02763216%
Employer's proportionate share at MD 0.02658237%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,609)
Employer's proportionate share of system NOL/(A) at MD \$ (118,851)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (111,324)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (125,337)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,629)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,344)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,973)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,538
Changes of assumptions	\$ 0	\$ 123
Net difference between projected and actual earnings on investments	\$ 4,384	\$ 0
Changes in proportionate share	\$ 2,000	\$ 337
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,384	\$ 1,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,386

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,561
2 nd Fiscal Year	1,252
3 rd Fiscal Year	(38)
4 th Fiscal Year	(388)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00575168%
Employer's proportionate share at MD 0.00587671%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,232)
Employer's proportionate share of system NOL/(A) at MD \$ (26,275)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,611)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,709)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,234)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,695)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,929)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 340
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 969	\$ 0
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 969	\$ 714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 255

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73
2 nd Fiscal Year	277
3 rd Fiscal Year	(8)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00067710%
Employer's proportionate share at MD 0.00073131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,735)
Employer's proportionate share of system NOL/(A) at MD \$ (3,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,448)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (402)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,256)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,658)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 121	\$ 0
Changes in proportionate share	\$ 0	\$ 218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 121	\$ 263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (142)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (166)
2 nd Fiscal Year	34
3 rd Fiscal Year	(1)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00041492%
Employer's proportionate share at MD 0.00063371%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,676)
Employer's proportionate share of system NOL/(A) at MD \$ (2,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,654)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,988)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (349)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 751
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 105	\$ 0
Changes in proportionate share	\$ 134	\$ 417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 239	\$ 457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (238)
2 nd Fiscal Year	30
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00412530%
Employer's proportionate share at MD 0.00335211%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,662)
Employer's proportionate share of system NOL/(A) at MD \$ (14,987)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,038)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,805)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,845)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 444
 ○ Differences between 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	\$ 194
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 553	\$ 0
Changes in proportionate share	\$ 1,473	\$ 97
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,026	\$ 307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,719

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)
1 st Fiscal Year	\$ 1,615
2 nd Fiscal Year	158
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00253365%
Employer's proportionate share at MD 0.00248187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,234)
Employer's proportionate share of system NOL/(A) at MD \$ (11,097)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,394)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,366)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,162)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,528)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 144
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 409	\$ 0
Changes in proportionate share	\$ 99	\$ 428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 508	\$ 584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (152)
2 nd Fiscal Year	117
3 rd Fiscal Year	(4)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (76)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02134595%
Employer's proportionate share at MD 0.02170604%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,218)
Employer's proportionate share of system NOL/(A) at MD \$ (97,049)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,903)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,345)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,945)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,176
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,769)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,256
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 3,580	\$ 0
Changes in proportionate share	\$ 1,015	\$ 686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,595	\$ 2,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,552

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)
1 st Fiscal Year	\$ 1,879
2 nd Fiscal Year	1,022
3 rd Fiscal Year	(31)
4 th Fiscal Year	(317)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00138841%
Employer's proportionate share at MD 0.00137821%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,608)
Employer's proportionate share of system NOL/(A) at MD \$ (6,162)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,772)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,498)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (758)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,319)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,077)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 227	\$ 0
Changes in proportionate share	\$ 19	\$ 234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 246	\$ 320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (74)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (117)
2 nd Fiscal Year	65
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (74)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02081021%
Employer's proportionate share at MD 0.01741302%

Employer's proportionate share of system NOL/(A) at prior MD \$ (84,054)
Employer's proportionate share of system NOL/(A) at MD \$ (77,854)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,924)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,583)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,269)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,852)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,007
Changes of assumptions	\$ 0	\$ 81
Net difference between projected and actual earnings on investments	\$ 2,872	\$ 0
Changes in proportionate share	\$ 6,474	\$ 3,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,346	\$ 4,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,413
2 nd Fiscal Year	820
3 rd Fiscal Year	(25)
4 th Fiscal Year	(254)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01835846%
Employer's proportionate share at MD 0.02232120%

Employer's proportionate share of system NOL/(A) at prior MD \$ (74,151)
Employer's proportionate share of system NOL/(A) at MD \$ (99,799)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (93,479)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (105,245)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,284)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29,592)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (41,876)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,291
Changes of assumptions	\$ 0	\$ 104
Net difference between projected and actual earnings on investments	\$ 3,682	\$ 0
Changes in proportionate share	\$ 0	\$ 10,367
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,682	\$ 11,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,080)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,773)
2 nd Fiscal Year	1,051
3 rd Fiscal Year	(32)
4 th Fiscal Year	(326)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,080)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.26334903%
Employer's proportionate share at MD 0.24470127%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,063,689)
Employer's proportionate share of system NOL/(A) at MD \$ (1,094,069)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,024,783)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,153,778)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (134,664)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 59,208
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (75,456)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,154
Changes of assumptions	\$ 0	\$ 1,137
Net difference between projected and actual earnings on investments	\$ 40,361	\$ 0
Changes in proportionate share	\$ 36,365	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76,726	\$ 15,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61,435

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)
1 st Fiscal Year	\$ 53,836
2 nd Fiscal Year	11,524
3 rd Fiscal Year	(352)
4 th Fiscal Year	(3,573)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 61,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05586609%
Employer's proportionate share at MD 0.05715269%

Employer's proportionate share of system NOL/(A) at prior MD \$ (225,648)
Employer's proportionate share of system NOL/(A) at MD \$ (255,532)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (239,349)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (269,478)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,452)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,303)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (40,755)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,306
Changes of assumptions	\$ 0	\$ 265
Net difference between projected and actual earnings on investments	\$ 9,427	\$ 0
Changes in proportionate share	\$ 0	\$ 3,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,427	\$ 6,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,803

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,027
2 nd Fiscal Year	2,692
3 rd Fiscal Year	(82)
4 th Fiscal Year	(835)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,803

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01422052%
Employer's proportionate share at MD 0.01263950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,438)
Employer's proportionate share of system NOL/(A) at MD \$ (56,512)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,933)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,956)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,223)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,179)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 731
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 2,085	\$ 0
Changes in proportionate share	\$ 3,013	\$ 641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,098	\$ 1,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,274
2 nd Fiscal Year	595
3 rd Fiscal Year	(18)
4 th Fiscal Year	(185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00738869%
Employer's proportionate share at MD 0.00826282%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,844)
Employer's proportionate share of system NOL/(A) at MD \$ (36,943)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,604)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,547)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,968)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,515)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 478
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,363	\$ 0
Changes in proportionate share	\$ 0	\$ 2,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,363	\$ 2,737
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)
1 st Fiscal Year	\$ (1,631)
2 nd Fiscal Year	389
3 rd Fiscal Year	(12)
4 th Fiscal Year	(121)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00751155%
Employer's proportionate share at MD 0.00532753%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,340)
Employer's proportionate share of system NOL/(A) at MD \$ (23,820)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,311)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,120)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,932)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,450)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,382)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 308
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 879	\$ 0
Changes in proportionate share	\$ 4,162	\$ 596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,041	\$ 929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,946
2 nd Fiscal Year	251
3 rd Fiscal Year	(8)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00367253%
Employer's proportionate share at MD 0.00332194%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,834)
Employer's proportionate share of system NOL/(A) at MD \$ (14,853)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,912)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,663)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,828)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,450)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,278)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 192
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 548	\$ 0
Changes in proportionate share	\$ 668	\$ 619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,216	\$ 826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 390

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 286
2 nd Fiscal Year	156
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00212031%
Employer's proportionate share at MD 0.00228155%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,564)
Employer's proportionate share of system NOL/(A) at MD \$ (10,201)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,555)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,758)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,256)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,147)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,403)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 132
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 376	\$ 0
Changes in proportionate share	\$ 0	\$ 642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 376	\$ 785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (479)
2 nd Fiscal Year	107
3 rd Fiscal Year	(3)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00826706%
Employer's proportionate share at MD 0.00782704%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,391)
Employer's proportionate share of system NOL/(A) at MD \$ (34,995)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,779)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,905)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,307)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,788)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,095)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 453
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 1,291	\$ 0
Changes in proportionate share	\$ 838	\$ 1,285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,129	\$ 1,774
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)
1 st Fiscal Year	\$ 112
2 nd Fiscal Year	369
3 rd Fiscal Year	(11)
4 th Fiscal Year	(114)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00333477%
Employer's proportionate share at MD 0.00379293%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,469)
Employer's proportionate share of system NOL/(A) at MD \$ (16,958)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,884)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,884)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,087)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,155)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,242)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 219
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 626	\$ 0
Changes in proportionate share	\$ 2	\$ 873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 628	\$ 1,110
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)
1 st Fiscal Year	\$ (600)
2 nd Fiscal Year	179
3 rd Fiscal Year	(5)
4 th Fiscal Year	(55)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00374378%
Employer's proportionate share at MD 0.00453448%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,121)
Employer's proportionate share of system NOL/(A) at MD \$ (20,274)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,990)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,380)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,495)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,752)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,247)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 262
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 748	\$ 0
Changes in proportionate share	\$ 0	\$ 1,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 748	\$ 1,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,168)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,309)
2 nd Fiscal Year	214
3 rd Fiscal Year	(7)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10109639%
Employer's proportionate share at MD 0.09658202%

Employer's proportionate share of system NOL/(A) at prior MD \$ (408,337)
Employer's proportionate share of system NOL/(A) at MD \$ (431,822)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (404,475)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (455,389)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (53,151)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (57,412)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (110,563)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,587
Changes of assumptions	\$ 0	\$ 449
Net difference between projected and actual earnings on investments	\$ 15,930	\$ 0
Changes in proportionate share	\$ 8,603	\$ 7,273
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,533	\$ 13,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,224

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)
1 st Fiscal Year	\$ 8,226
2 nd Fiscal Year	4,549
3 rd Fiscal Year	(139)
4 th Fiscal Year	(1,410)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03241213%
Employer's proportionate share at MD 0.03000639%

Employer's proportionate share of system NOL/(A) at prior MD \$ (130,915)
Employer's proportionate share of system NOL/(A) at MD \$ (134,160)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (125,664)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (141,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,513)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23,598
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 7,085

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,736
Changes of assumptions	\$ 0	\$ 139
Net difference between projected and actual earnings on investments	\$ 4,949	\$ 0
Changes in proportionate share	\$ 6,846	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,795	\$ 1,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,988
2 nd Fiscal Year	1,413
3 rd Fiscal Year	(43)
4 th Fiscal Year	(438)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02850672%
Employer's proportionate share at MD 0.03064049%

Employer's proportionate share of system NOL/(A) at prior MD \$ (115,141)
Employer's proportionate share of system NOL/(A) at MD \$ (136,995)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (128,319)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,471)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,862)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34,166)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (51,028)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,772
Changes of assumptions	\$ 0	\$ 142
Net difference between projected and actual earnings on investments	\$ 5,054	\$ 0
Changes in proportionate share	\$ 0	\$ 7,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,054	\$ 9,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,798)
2 nd Fiscal Year	1,443
3 rd Fiscal Year	(44)
4 th Fiscal Year	(447)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02890123%
Employer's proportionate share at MD 0.02762290%

Employer's proportionate share of system NOL/(A) at prior MD \$ (116,735)
Employer's proportionate share of system NOL/(A) at MD \$ (123,503)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (115,682)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (130,243)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,201)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,525)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,726)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,598
Changes of assumptions	\$ 0	\$ 128
Net difference between projected and actual earnings on investments	\$ 4,556	\$ 0
Changes in proportionate share	\$ 2,436	\$ 987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,992	\$ 2,713
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)
1 st Fiscal Year	\$ 3,421
2 nd Fiscal Year	1,301
3 rd Fiscal Year	(40)
4 th Fiscal Year	(403)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00255796%
Employer's proportionate share at MD 0.00250955%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,332)
Employer's proportionate share of system NOL/(A) at MD \$ (11,220)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,510)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,381)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,210)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,591)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 145
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 414	\$ 0
Changes in proportionate share	\$ 93	\$ 431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 507	\$ 588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (159)
2 nd Fiscal Year	118
3 rd Fiscal Year	(4)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00509000%
Employer's proportionate share at MD 0.00587620%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,559)
Employer's proportionate share of system NOL/(A) at MD \$ (26,273)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,609)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,234)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,300)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 340
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 969	\$ 0
Changes in proportionate share	\$ 0	\$ 1,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 969	\$ 2,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,331)

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)
1 st Fiscal Year	\$ (1,513)
2 nd Fiscal Year	277
3 rd Fiscal Year	(8)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05343504%
Employer's proportionate share at MD 0.05547590%

Employer's proportionate share of system NOL/(A) at prior MD \$ (215,829)
Employer's proportionate share of system NOL/(A) at MD \$ (248,035)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (232,327)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (261,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,530)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (66,216)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (96,746)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,209
Changes of assumptions	\$ 0	\$ 258
Net difference between projected and actual earnings on investments	\$ 9,150	\$ 0
Changes in proportionate share	\$ 0	\$ 11,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,150	\$ 15,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,057)

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)
1 st Fiscal Year	\$ (7,779)
2 nd Fiscal Year	2,613
3 rd Fiscal Year	(80)
4 th Fiscal Year	(810)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04427125%
Employer's proportionate share at MD 0.04104626%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178,815)
Employer's proportionate share of system NOL/(A) at MD \$ (183,519)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (171,897)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (193,535)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,589)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,955)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,544)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,374
Changes of assumptions	\$ 0	\$ 191
Net difference between projected and actual earnings on investments	\$ 6,770	\$ 0
Changes in proportionate share	\$ 6,146	\$ 1,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,916	\$ 3,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,132

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,858
2 nd Fiscal Year	1,933
3 rd Fiscal Year	(59)
4 th Fiscal Year	(599)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00873059%
Employer's proportionate share at MD 0.00704385%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,264)
Employer's proportionate share of system NOL/(A) at MD \$ (31,493)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,499)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,212)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,876)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,595
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (281)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 407
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 1,162	\$ 0
Changes in proportionate share	\$ 3,277	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,439	\$ 440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,999

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)
1 st Fiscal Year	\$ 3,780
2 nd Fiscal Year	332
3 rd Fiscal Year	(10)
4 th Fiscal Year	(103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07062748%
Employer's proportionate share at MD 0.06655410%

Employer's proportionate share of system NOL/(A) at prior MD \$ (285,270)
Employer's proportionate share of system NOL/(A) at MD \$ (297,566)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (278,722)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (313,806)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,626)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,935)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (43,561)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,850
Changes of assumptions	\$ 0	\$ 309
Net difference between projected and actual earnings on investments	\$ 10,977	\$ 0
Changes in proportionate share	\$ 7,763	\$ 2,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,740	\$ 6,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,133

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,067
2 nd Fiscal Year	3,134
3 rd Fiscal Year	(96)
4 th Fiscal Year	(972)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045329%
Employer's proportionate share at MD 0.00042573%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,831)
Employer's proportionate share of system NOL/(A) at MD \$ (1,903)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,007)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (234)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (45)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (279)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 70	\$ 0
Changes in proportionate share	\$ 52	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 122	\$ 53
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56
2 nd Fiscal Year	20
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 69

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00421511%
Employer's proportionate share at MD 0.00423226%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,025)
Employer's proportionate share of system NOL/(A) at MD \$ (18,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,724)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,329)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (698)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,027)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 245
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 698	\$ 0
Changes in proportionate share	\$ 41	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 739	\$ 298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 441

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 310
2 nd Fiscal Year	199
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079338%
Employer's proportionate share at MD 0.00123865%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,205)
Employer's proportionate share of system NOL/(A) at MD \$ (5,538)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,187)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (682)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,281)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,963)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 204	\$ 0
Changes in proportionate share	\$ 0	\$ 981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 204	\$ 1,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (855)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (893)
2 nd Fiscal Year	58
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (855)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00090190%
Employer's proportionate share at MD 0.00070563%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,643)
Employer's proportionate share of system NOL/(A) at MD \$ (3,155)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (388)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,657
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 116	\$ 0
Changes in proportionate share	\$ 505	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 621	\$ 44
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 555
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08978699%
Employer's proportionate share at MD 0.08783084%

Employer's proportionate share of system NOL/(A) at prior MD \$ (362,657)
Employer's proportionate share of system NOL/(A) at MD \$ (392,695)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (367,826)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (414,126)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (48,335)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35,627)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (83,962)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,080
Changes of assumptions	\$ 0	\$ 408
Net difference between projected and actual earnings on investments	\$ 14,487	\$ 0
Changes in proportionate share	\$ 3,728	\$ 3,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,215	\$ 9,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,041

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)
1 st Fiscal Year	\$ 6,313
2 nd Fiscal Year	4,136
3 rd Fiscal Year	(126)
4 th Fiscal Year	(1,283)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02659521%
Employer's proportionate share at MD 0.02305797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (107,420)
Employer's proportionate share of system NOL/(A) at MD \$ (103,093)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (96,564)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (108,719)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,689)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13,919
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,230

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,334
Changes of assumptions	\$ 0	\$ 107
Net difference between projected and actual earnings on investments	\$ 3,803	\$ 0
Changes in proportionate share	\$ 7,414	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,217	\$ 1,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,776

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,060
2 nd Fiscal Year	1,086
3 rd Fiscal Year	(33)
4 th Fiscal Year	(337)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,776

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00058900%
Employer's proportionate share at MD 0.00060112%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,379)
Employer's proportionate share of system NOL/(A) at MD \$ (2,688)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (331)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,212
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 881

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 99	\$ 0
Changes in proportionate share	\$ 139	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 238	\$ 61
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 177

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 159
2 nd Fiscal Year	28
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00013626%
Employer's proportionate share at MD 0.00012536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (550)
Employer's proportionate share of system NOL/(A) at MD \$ (560)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (525)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (591)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (207)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (276)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 21	\$ 0
Changes in proportionate share	\$ 21	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 30
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00235499%
Employer's proportionate share at MD 0.00217162%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,512)
Employer's proportionate share of system NOL/(A) at MD \$ (9,709)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,095)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,239)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,195)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,827)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,022)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 126
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 358	\$ 0
Changes in proportionate share	\$ 350	\$ 203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 708	\$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 302
2 nd Fiscal Year	102
3 rd Fiscal Year	(3)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 369

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00084135%
Employer's proportionate share at MD 0.00080435%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,398)
Employer's proportionate share of system NOL/(A) at MD \$ (3,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (443)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,091)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 47
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 133	\$ 0
Changes in proportionate share	\$ 70	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 203	\$ 180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2)
2 nd Fiscal Year	38
3 rd Fiscal Year	(1)
4 th Fiscal Year	(12)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00707094%
Employer's proportionate share at MD 0.00686271%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,560)
Employer's proportionate share of system NOL/(A) at MD \$ (30,683)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,740)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,358)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,777)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 92
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,685)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 397
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,132	\$ 0
Changes in proportionate share	\$ 397	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,529	\$ 501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 815
2 nd Fiscal Year	323
3 rd Fiscal Year	(10)
4 th Fiscal Year	(100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2400: Gilliam County Fire Services

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00047762%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (2,135)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,000)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,252)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (263)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,011)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,274)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 79	\$ 0
Changes in proportionate share	\$ 0	\$ 910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (861)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (876)
2 nd Fiscal Year	22
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (861)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2401: South Clackamas Transportation District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00073797%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (3,299)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,480)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (406)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,563)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,969)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 122	\$ 0
Changes in proportionate share	\$ 0	\$ 1,406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 122	\$ 1,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,353)
2 nd Fiscal Year	35
3 rd Fiscal Year	(1)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,330)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2402: Kernville Gleneden Beach Lincoln Beach Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00045043%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (2,014)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,886)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,124)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (248)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (953)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,201)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 74	\$ 0
Changes in proportionate share	\$ 0	\$ 858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74	\$ 886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (826)
2 nd Fiscal Year	21
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079142%
Employer's proportionate share at MD 0.00134493%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,197)
Employer's proportionate share of system NOL/(A) at MD \$ (6,013)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,632)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,341)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (740)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,506)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,246)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 78
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 222	\$ 0
Changes in proportionate share	\$ 0	\$ 1,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 222	\$ 1,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,051)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,093)
2 nd Fiscal Year	63
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,051)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2407: Urban Flood Safety & Water Quality District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02802922%
Employer's proportionate share at MD 0.02390362%

Employer's proportionate share of system NOL/(A) at prior MD \$ (113,212)
Employer's proportionate share of system NOL/(A) at MD \$ (106,874)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (100,106)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (112,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,155)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,632)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,787)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,383
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 3,943	\$ 0
Changes in proportionate share	\$ 7,862	\$ 1,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,805	\$ 3,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,665

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)
1 st Fiscal Year	\$ 7,923
2 nd Fiscal Year	1,126
3 rd Fiscal Year	(34)
4 th Fiscal Year	(349)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00231692%
Employer's proportionate share at MD 0.00233191%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,358)
Employer's proportionate share of system NOL/(A) at MD \$ (10,426)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,766)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,995)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,283)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,939)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,222)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 135
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 385	\$ 0
Changes in proportionate share	\$ 0	\$ 419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 385	\$ 565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (180)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (253)
2 nd Fiscal Year	110
3 rd Fiscal Year	(3)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00137450%
Employer's proportionate share at MD 0.00144131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,552)
Employer's proportionate share of system NOL/(A) at MD \$ (6,444)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,796)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (793)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (549)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,342)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 83
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 238	\$ 0
Changes in proportionate share	\$ 0	\$ 250
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 238	\$ 340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (147)
2 nd Fiscal Year	68
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01185782%
Employer's proportionate share at MD 0.01138516%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,895)
Employer's proportionate share of system NOL/(A) at MD \$ (50,903)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,680)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,682)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,266)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,621)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,887)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 659
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 1,878	\$ 0
Changes in proportionate share	\$ 901	\$ 898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,779	\$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 816
2 nd Fiscal Year	536
3 rd Fiscal Year	(16)
4 th Fiscal Year	(166)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00099942%
Employer's proportionate share at MD 0.00122722%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,037)
Employer's proportionate share of system NOL/(A) at MD \$ (5,487)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,786)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (675)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,167)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,842)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 202	\$ 0
Changes in proportionate share	\$ 0	\$ 603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 202	\$ 680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (478)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (515)
2 nd Fiscal Year	58
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00465086%
Employer's proportionate share at MD 0.00390905%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,785)
Employer's proportionate share of system NOL/(A) at MD \$ (17,478)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,431)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,151)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,064)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,215)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 226
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 645	\$ 0
Changes in proportionate share	\$ 1,413	\$ 785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,058	\$ 1,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,029

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 907
2 nd Fiscal Year	184
3 rd Fiscal Year	(6)
4 th Fiscal Year	(57)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.57619694%
Employer's proportionate share at MD 0.58945110%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,327,308)
Employer's proportionate share of system NOL/(A) at MD \$ (2,635,459)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,468,559)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,779,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (324,388)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (67,797)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (392,185)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34,096
Changes of assumptions	\$ 0	\$ 2,738
Net difference between projected and actual earnings on investments	\$ 97,223	\$ 0
Changes in proportionate share	\$ 0	\$ 32,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 97,223	\$ 68,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,009
2 nd Fiscal Year	27,760
3 rd Fiscal Year	(847)
4 th Fiscal Year	(8,608)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 28,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01090346%
Employer's proportionate share at MD 0.01192893%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,040)
Employer's proportionate share of system NOL/(A) at MD \$ (53,335)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,957)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,245)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,565)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,555)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,120)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 690
Changes of assumptions	\$ 0	\$ 55
Net difference between projected and actual earnings on investments	\$ 1,968	\$ 0
Changes in proportionate share	\$ 0	\$ 3,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,968	\$ 4,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,117)

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)
1 st Fiscal Year	\$ (2,488)
2 nd Fiscal Year	562
3 rd Fiscal Year	(17)
4 th Fiscal Year	(174)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05078996%
Employer's proportionate share at MD 0.04730351%

Employer's proportionate share of system NOL/(A) at prior MD \$ (205,145)
Employer's proportionate share of system NOL/(A) at MD \$ (211,496)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (198,102)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (223,038)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,032)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (19,227)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (45,259)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,736
Changes of assumptions	\$ 0	\$ 220
Net difference between projected and actual earnings on investments	\$ 7,802	\$ 0
Changes in proportionate share	\$ 6,644	\$ 2,241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,446	\$ 5,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,249

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,780
2 nd Fiscal Year	2,228
3 rd Fiscal Year	(68)
4 th Fiscal Year	(691)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02619118%
Employer's proportionate share at MD 0.02660679%

Employer's proportionate share of system NOL/(A) at prior MD \$ (105,788)
Employer's proportionate share of system NOL/(A) at MD \$ (118,960)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (111,426)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (125,452)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,642)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,752
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,890)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,539
Changes of assumptions	\$ 0	\$ 124
Net difference between projected and actual earnings on investments	\$ 4,388	\$ 0
Changes in proportionate share	\$ 1,734	\$ 792
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,122	\$ 2,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,842
2 nd Fiscal Year	1,253
3 rd Fiscal Year	(38)
4 th Fiscal Year	(389)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17131567%
Employer's proportionate share at MD 0.17876543%

Employer's proportionate share of system NOL/(A) at prior MD \$ (691,959)
Employer's proportionate share of system NOL/(A) at MD \$ (799,267)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (748,651)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (842,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (98,379)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (63,270)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (161,649)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,340
Changes of assumptions	\$ 0	\$ 830
Net difference between projected and actual earnings on investments	\$ 29,485	\$ 0
Changes in proportionate share	\$ 0	\$ 19,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,485	\$ 30,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,362)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,914)
2 nd Fiscal Year	8,419
3 rd Fiscal Year	(257)
4 th Fiscal Year	(2,611)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01509315%
Employer's proportionate share at MD 0.01490098%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60,963)
Employer's proportionate share of system NOL/(A) at MD \$ (66,623)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,404)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,259)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,200)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,624)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,824)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 862
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 2,458	\$ 0
Changes in proportionate share	\$ 366	\$ 1,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,824	\$ 2,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100)
2 nd Fiscal Year	702
3 rd Fiscal Year	(21)
4 th Fiscal Year	(218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13445395%
Employer's proportionate share at MD 0.13850569%

Employer's proportionate share of system NOL/(A) at prior MD \$ (543,071)
Employer's proportionate share of system NOL/(A) at MD \$ (619,264)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (580,047)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (653,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (76,223)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (145,465)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (221,688)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,012
Changes of assumptions	\$ 0	\$ 643
Net difference between projected and actual earnings on investments	\$ 22,845	\$ 0
Changes in proportionate share	\$ 0	\$ 21,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,845	\$ 29,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,058)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,359)
2 nd Fiscal Year	6,523
3 rd Fiscal Year	(199)
4 th Fiscal Year	(2,023)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,058)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03354163%
Employer's proportionate share at MD 0.03340212%

Employer's proportionate share of system NOL/(A) at prior MD \$ (135,477)
Employer's proportionate share of system NOL/(A) at MD \$ (149,342)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (139,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (157,493)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,382)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (33,035)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (51,417)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,932
Changes of assumptions	\$ 0	\$ 155
Net difference between projected and actual earnings on investments	\$ 5,509	\$ 0
Changes in proportionate share	\$ 266	\$ 3,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,775	\$ 5,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (996)
2 nd Fiscal Year	1,573
3 rd Fiscal Year	(48)
4 th Fiscal Year	(488)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 41

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01273605%
Employer's proportionate share at MD 0.01133178%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,442)
Employer's proportionate share of system NOL/(A) at MD \$ (50,665)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,456)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,430)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,236)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,888
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 10,652

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 655
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 1,869	\$ 0
Changes in proportionate share	\$ 4,171	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,040	\$ 708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,332

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)
1 st Fiscal Year	\$ 4,980
2 nd Fiscal Year	534
3 rd Fiscal Year	(16)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04648699%
Employer's proportionate share at MD 0.03869264%

Employer's proportionate share of system NOL/(A) at prior MD \$ (187,765)
Employer's proportionate share of system NOL/(A) at MD \$ (172,996)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (162,041)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (182,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,293)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,636)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,929)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,238
Changes of assumptions	\$ 0	\$ 180
Net difference between projected and actual earnings on investments	\$ 6,382	\$ 0
Changes in proportionate share	\$ 14,853	\$ 2,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,235	\$ 4,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,357
2 nd Fiscal Year	1,822
3 rd Fiscal Year	(56)
4 th Fiscal Year	(565)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 16,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00316599%
Employer's proportionate share at MD 0.00291999%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,788)
Employer's proportionate share of system NOL/(A) at MD \$ (13,055)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,229)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,768)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,607)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,000)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,607)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 169
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 482	\$ 0
Changes in proportionate share	\$ 469	\$ 167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 951	\$ 350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 601

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 510
2 nd Fiscal Year	138
3 rd Fiscal Year	(4)
4 th Fiscal Year	(43)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02895897%
Employer's proportionate share at MD 0.02506725%

Employer's proportionate share of system NOL/(A) at prior MD \$ (116,968)
Employer's proportionate share of system NOL/(A) at MD \$ (112,077)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (104,979)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (118,193)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,795)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (880)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,675)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,450
Changes of assumptions	\$ 0	\$ 116
Net difference between projected and actual earnings on investments	\$ 4,135	\$ 0
Changes in proportionate share	\$ 7,416	\$ 734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,551	\$ 2,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,472
2 nd Fiscal Year	1,181
3 rd Fiscal Year	(36)
4 th Fiscal Year	(366)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01092825%
Employer's proportionate share at MD 0.01100797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,140)
Employer's proportionate share of system NOL/(A) at MD \$ (49,217)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,100)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,903)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,058)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (14,240)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,298)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 637
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 1,816	\$ 0
Changes in proportionate share	\$ 0	\$ 1,717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,816	\$ 2,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (589)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (931)
2 nd Fiscal Year	518
3 rd Fiscal Year	(16)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00049950%
Employer's proportionate share at MD 0.00046214%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,018)
Employer's proportionate share of system NOL/(A) at MD \$ (2,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,179)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (254)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (363)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (617)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 76	\$ 0
Changes in proportionate share	\$ 71	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 147	\$ 71
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 76

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62
2 nd Fiscal Year	22
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 76

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00216792%
Employer's proportionate share at MD 0.00225367%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,756)
Employer's proportionate share of system NOL/(A) at MD \$ (10,076)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,438)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,626)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,240)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,837)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,077)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 130
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 372	\$ 0
Changes in proportionate share	\$ 0	\$ 529
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 372	\$ 669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (297)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (368)
2 nd Fiscal Year	106
3 rd Fiscal Year	(3)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00149169%
Employer's proportionate share at MD 0.00191772%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,025)
Employer's proportionate share of system NOL/(A) at MD \$ (8,574)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,055)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 811
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (244)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 316	\$ 0
Changes in proportionate share	\$ 98	\$ 812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 414	\$ 932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (518)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (577)
2 nd Fiscal Year	90
3 rd Fiscal Year	(3)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00150264%
Employer's proportionate share at MD 0.00129656%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,069)
Employer's proportionate share of system NOL/(A) at MD \$ (5,797)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,430)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,113)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (714)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,098)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,812)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 75
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 214	\$ 0
Changes in proportionate share	\$ 393	\$ 253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 607	\$ 334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 273

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 233
2 nd Fiscal Year	61
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00510084%
Employer's proportionate share at MD 0.00496633%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,603)
Employer's proportionate share of system NOL/(A) at MD \$ (22,205)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,798)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,416)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,733)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,294)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,027)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 287
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 819	\$ 0
Changes in proportionate share	\$ 256	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,075	\$ 430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 645

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 491
2 nd Fiscal Year	234
3 rd Fiscal Year	(7)
4 th Fiscal Year	(73)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08072104%
Employer's proportionate share at MD 0.08807289%

Employer's proportionate share of system NOL/(A) at prior MD \$ (326,039)
Employer's proportionate share of system NOL/(A) at MD \$ (393,777)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (368,840)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (415,268)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (48,468)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (128,365)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (176,833)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,094
Changes of assumptions	\$ 0	\$ 409
Net difference between projected and actual earnings on investments	\$ 14,527	\$ 0
Changes in proportionate share	\$ 0	\$ 25,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,527	\$ 31,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,577)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,313)
2 nd Fiscal Year	4,148
3 rd Fiscal Year	(127)
4 th Fiscal Year	(1,286)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,577)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00858621%
Employer's proportionate share at MD 0.00986571%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,680)
Employer's proportionate share of system NOL/(A) at MD \$ (44,110)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,317)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,517)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,429)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,310
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,119)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 571
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 1,627	\$ 0
Changes in proportionate share	\$ 455	\$ 2,439
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,082	\$ 3,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,280)
2 nd Fiscal Year	465
3 rd Fiscal Year	(14)
4 th Fiscal Year	(144)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00173249%
Employer's proportionate share at MD 0.00175012%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,998)
Employer's proportionate share of system NOL/(A) at MD \$ (7,825)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,329)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,252)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 360
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (603)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 101
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 289	\$ 0
Changes in proportionate share	\$ 65	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 354	\$ 143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 156
2 nd Fiscal Year	82
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 211

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04109626%
Employer's proportionate share at MD 0.04012649%

Employer's proportionate share of system NOL/(A) at prior MD \$ (165,991)
Employer's proportionate share of system NOL/(A) at MD \$ (179,407)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (168,045)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (189,198)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,082)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,198)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (32,280)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,321
Changes of assumptions	\$ 0	\$ 186
Net difference between projected and actual earnings on investments	\$ 6,618	\$ 0
Changes in proportionate share	\$ 1,848	\$ 1,112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,466	\$ 3,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,847

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,601
2 nd Fiscal Year	1,890
3 rd Fiscal Year	(58)
4 th Fiscal Year	(586)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00134653%
Employer's proportionate share at MD 0.00186481%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,439)
Employer's proportionate share of system NOL/(A) at MD \$ (8,338)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,810)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,026)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 650
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (376)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 108
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 308	\$ 0
Changes in proportionate share	\$ 229	\$ 988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 537	\$ 1,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (568)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (626)
2 nd Fiscal Year	88
3 rd Fiscal Year	(3)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128709%
Employer's proportionate share at MD 0.00168551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,199)
Employer's proportionate share of system NOL/(A) at MD \$ (7,536)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,059)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,947)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (928)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,190)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,118)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 278	\$ 0
Changes in proportionate share	\$ 0	\$ 944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 278	\$ 1,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (824)
2 nd Fiscal Year	79
3 rd Fiscal Year	(2)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03886042%
Employer's proportionate share at MD 0.03454504%

Employer's proportionate share of system NOL/(A) at prior MD \$ (156,961)
Employer's proportionate share of system NOL/(A) at MD \$ (154,452)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (144,671)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,881)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,343)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,354)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,998
Changes of assumptions	\$ 0	\$ 160
Net difference between projected and actual earnings on investments	\$ 5,698	\$ 0
Changes in proportionate share	\$ 8,224	\$ 973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,922	\$ 3,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,791

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,717
2 nd Fiscal Year	1,627
3 rd Fiscal Year	(50)
4 th Fiscal Year	(504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00900609%
Employer's proportionate share at MD 0.01060538%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,376)
Employer's proportionate share of system NOL/(A) at MD \$ (47,417)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,414)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,005)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,836)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,126)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,962)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 613
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 1,749	\$ 0
Changes in proportionate share	\$ 0	\$ 3,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,749	\$ 3,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,431)
2 nd Fiscal Year	499
3 rd Fiscal Year	(15)
4 th Fiscal Year	(155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03156148%
Employer's proportionate share at MD 0.03222226%

Employer's proportionate share of system NOL/(A) at prior MD \$ (127,480)
Employer's proportionate share of system NOL/(A) at MD \$ (144,067)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (134,943)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,929)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,733)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (33,333)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (51,066)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,864
Changes of assumptions	\$ 0	\$ 150
Net difference between projected and actual earnings on investments	\$ 5,315	\$ 0
Changes in proportionate share	\$ 0	\$ 4,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,315	\$ 6,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,206)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,206)
2 nd Fiscal Year	1,518
3 rd Fiscal Year	(46)
4 th Fiscal Year	(471)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00336770%
Employer's proportionate share at MD 0.00461588%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,602)
Employer's proportionate share of system NOL/(A) at MD \$ (20,638)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,331)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,764)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,540)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,513)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,053)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 267
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 761	\$ 0
Changes in proportionate share	\$ 0	\$ 2,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 761	\$ 3,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,506)
2 nd Fiscal Year	217
3 rd Fiscal Year	(7)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00043246%
Employer's proportionate share at MD 0.00044444%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,747)
Employer's proportionate share of system NOL/(A) at MD \$ (1,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (245)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,764
○ Differences between 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	\$ 26
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 73	\$ 0
Changes in proportionate share	\$ 206	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 279	\$ 50
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 229

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216
2 nd Fiscal Year	21
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01587179%
Employer's proportionate share at MD 0.01394120%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,108)
Employer's proportionate share of system NOL/(A) at MD \$ (62,332)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,384)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,733)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,672)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,385)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,057)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 806
Changes of assumptions	\$ 0	\$ 65
Net difference between projected and actual earnings on investments	\$ 2,299	\$ 0
Changes in proportionate share	\$ 3,679	\$ 1,097
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,978	\$ 1,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,010

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,577
2 nd Fiscal Year	657
3 rd Fiscal Year	(20)
4 th Fiscal Year	(204)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00582886%
Employer's proportionate share at MD 0.00594723%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,543)
Employer's proportionate share of system NOL/(A) at MD \$ (26,590)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,906)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,273)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,357)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,630)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 344
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 981	\$ 0
Changes in proportionate share	\$ 0	\$ 822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 981	\$ 1,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (213)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (397)
2 nd Fiscal Year	280
3 rd Fiscal Year	(9)
4 th Fiscal Year	(87)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00195588%
Employer's proportionate share at MD 0.00287271%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,900)
Employer's proportionate share of system NOL/(A) at MD \$ (12,844)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,031)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,545)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,581)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,889
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,308

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 166
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 474	\$ 0
Changes in proportionate share	\$ 1,274	\$ 1,747
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,748	\$ 1,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (178)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (268)
2 nd Fiscal Year	135
3 rd Fiscal Year	(4)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (178)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01248473%
Employer's proportionate share at MD 0.01261666%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,427)
Employer's proportionate share of system NOL/(A) at MD \$ (56,410)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,837)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,488)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,943)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,009
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,066

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 730
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 2,081	\$ 0
Changes in proportionate share	\$ 883	\$ 252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,964	\$ 1,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,923

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)
1 st Fiscal Year	\$ 1,532
2 nd Fiscal Year	594
3 rd Fiscal Year	(18)
4 th Fiscal Year	(184)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03725514%
Employer's proportionate share at MD 0.04331300%

Employer's proportionate share of system NOL/(A) at prior MD \$ (150,477)
Employer's proportionate share of system NOL/(A) at MD \$ (193,654)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (181,390)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (204,223)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (23,836)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34,595)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (58,431)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,505
Changes of assumptions	\$ 0	\$ 201
Net difference between projected and actual earnings on investments	\$ 7,144	\$ 0
Changes in proportionate share	\$ 0	\$ 14,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,144	\$ 17,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,097)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,443)
2 nd Fiscal Year	2,040
3 rd Fiscal Year	(62)
4 th Fiscal Year	(633)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00934424%
Employer's proportionate share at MD 0.01121496%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,742)
Employer's proportionate share of system NOL/(A) at MD \$ (50,143)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,967)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,879)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,172)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,092)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,264)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 649
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 1,850	\$ 0
Changes in proportionate share	\$ 0	\$ 4,940
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,850	\$ 5,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,791)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,139)
2 nd Fiscal Year	528
3 rd Fiscal Year	(16)
4 th Fiscal Year	(164)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00481562%
Employer's proportionate share at MD 0.00425466%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,451)
Employer's proportionate share of system NOL/(A) at MD \$ (19,023)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,818)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,341)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (864)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,205)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 246
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 702	\$ 0
Changes in proportionate share	\$ 1,069	\$ 171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,771	\$ 437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,334

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,202
2 nd Fiscal Year	200
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00432298%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,461)

Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,268
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 8,238	\$ 630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,238	\$ 630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,608

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)
1 st Fiscal Year	\$ 7,608
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01077060%
Employer's proportionate share at MD 0.00822648%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,503)
Employer's proportionate share of system NOL/(A) at MD \$ (36,781)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,452)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,788)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,527)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,773)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,300)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 476
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,357	\$ 0
Changes in proportionate share	\$ 4,848	\$ 1,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,205	\$ 2,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,876

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)
1 st Fiscal Year	\$ 3,620
2 nd Fiscal Year	387
3 rd Fiscal Year	(12)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02043109%
Employer's proportionate share at MD 0.02014520%

Employer's proportionate share of system NOL/(A) at prior MD \$ (82,523)
Employer's proportionate share of system NOL/(A) at MD \$ (90,070)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (84,366)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,086)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,657)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,743)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,165
Changes of assumptions	\$ 0	\$ 94
Net difference between projected and actual earnings on investments	\$ 3,323	\$ 0
Changes in proportionate share	\$ 545	\$ 973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,868	\$ 2,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,010
2 nd Fiscal Year	949
3 rd Fiscal Year	(29)
4 th Fiscal Year	(294)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04550995%
Employer's proportionate share at MD 0.04349886%

Employer's proportionate share of system NOL/(A) at prior MD \$ (183,819)
Employer's proportionate share of system NOL/(A) at MD \$ (194,485)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (182,169)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (205,099)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (23,938)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22,320
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,618)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,516
Changes of assumptions	\$ 0	\$ 202
Net difference between projected and actual earnings on investments	\$ 7,175	\$ 0
Changes in proportionate share	\$ 5,493	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,668	\$ 2,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,950

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,599
2 nd Fiscal Year	2,049
3 rd Fiscal Year	(63)
4 th Fiscal Year	(635)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00139031%
Employer's proportionate share at MD 0.00152108%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,616)
Employer's proportionate share of system NOL/(A) at MD \$ (6,801)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,370)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,172)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (837)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,040
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,203

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 88
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 251	\$ 0
Changes in proportionate share	\$ 576	\$ 249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 827	\$ 344
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)
1 st Fiscal Year	\$ 436
2 nd Fiscal Year	72
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00338355%
Employer's proportionate share at MD 0.00554479%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,666)
Employer's proportionate share of system NOL/(A) at MD \$ (24,791)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,221)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,144)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,051)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 944
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,107)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 321
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 915	\$ 0
Changes in proportionate share	\$ 546	\$ 4,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,461	\$ 4,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,004)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,176)
2 nd Fiscal Year	261
3 rd Fiscal Year	(8)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00320175%
Employer's proportionate share at MD 0.00306711%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,932)
Employer's proportionate share of system NOL/(A) at MD \$ (13,713)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,845)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,462)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,688)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,401
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 713

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 506	\$ 0
Changes in proportionate share	\$ 527	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,033	\$ 191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 746
2 nd Fiscal Year	144
3 rd Fiscal Year	(4)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00336953%
Employer's proportionate share at MD 0.00304098%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,610)
Employer's proportionate share of system NOL/(A) at MD \$ (13,596)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,735)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,338)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,674)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,992)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,666)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 176
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 502	\$ 0
Changes in proportionate share	\$ 626	\$ 542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,128	\$ 732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 301
2 nd Fiscal Year	143
3 rd Fiscal Year	(4)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01373685%
Employer's proportionate share at MD 0.01326656%

Employer's proportionate share of system NOL/(A) at prior MD \$ (55,484)
Employer's proportionate share of system NOL/(A) at MD \$ (59,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (55,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (62,552)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,301)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,433)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,734)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 767
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 2,188	\$ 0
Changes in proportionate share	\$ 897	\$ 697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,085	\$ 1,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,559

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,147
2 nd Fiscal Year	625
3 rd Fiscal Year	(19)
4 th Fiscal Year	(194)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,559

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00396861%
Employer's proportionate share at MD 0.00458943%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,030)
Employer's proportionate share of system NOL/(A) at MD \$ (20,520)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,220)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,639)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,526)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,665)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,191)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 757	\$ 0
Changes in proportionate share	\$ 0	\$ 1,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 757	\$ 1,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (733)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (876)
2 nd Fiscal Year	216
3 rd Fiscal Year	(7)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04373303%
Employer's proportionate share at MD 0.04618729%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176,641)
Employer's proportionate share of system NOL/(A) at MD \$ (206,505)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (193,427)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (217,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,418)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,588
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,830)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,672
Changes of assumptions	\$ 0	\$ 215
Net difference between projected and actual earnings on investments	\$ 7,618	\$ 0
Changes in proportionate share	\$ 1,011	\$ 4,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,629	\$ 7,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (368)
2 nd Fiscal Year	2,175
3 rd Fiscal Year	(66)
4 th Fiscal Year	(674)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00333955%
Employer's proportionate share at MD 0.00398790%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,489)
Employer's proportionate share of system NOL/(A) at MD \$ (17,830)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,701)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,803)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,195)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 268
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,927)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 658	\$ 0
Changes in proportionate share	\$ 240	\$ 1,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 898	\$ 1,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (711)
2 nd Fiscal Year	188
3 rd Fiscal Year	(6)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.60824561%
Employer's proportionate share at MD 0.65555787%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,456,756)
Employer's proportionate share of system NOL/(A) at MD \$ (2,931,025)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,745,407)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,090,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (360,768)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (312,676)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (673,444)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37,920
Changes of assumptions	\$ 0	\$ 3,045
Net difference between projected and actual earnings on investments	\$ 108,127	\$ 0
Changes in proportionate share	\$ 0	\$ 112,953
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 108,127	\$ 153,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,791)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (66,149)
2 nd Fiscal Year	30,874
3 rd Fiscal Year	(942)
4 th Fiscal Year	(9,573)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (45,791)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02142989%
Employer's proportionate share at MD 0.01921811%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,557)
Employer's proportionate share of system NOL/(A) at MD \$ (85,925)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (80,483)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (90,614)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,576)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,497
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,079)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,112
Changes of assumptions	\$ 0	\$ 89
Net difference between projected and actual earnings on investments	\$ 3,170	\$ 0
Changes in proportionate share	\$ 4,369	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,539	\$ 1,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,338

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)
1 st Fiscal Year	\$ 5,741
2 nd Fiscal Year	905
3 rd Fiscal Year	(28)
4 th Fiscal Year	(281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08904688%
Employer's proportionate share at MD 0.08435809%

Employer's proportionate share of system NOL/(A) at prior MD \$ (359,668)
Employer's proportionate share of system NOL/(A) at MD \$ (377,168)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (353,283)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (397,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (46,424)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (80,549)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (126,973)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,880
Changes of assumptions	\$ 0	\$ 392
Net difference between projected and actual earnings on investments	\$ 13,914	\$ 0
Changes in proportionate share	\$ 8,935	\$ 9,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,849	\$ 14,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,121

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,502
2 nd Fiscal Year	3,973
3 rd Fiscal Year	(121)
4 th Fiscal Year	(1,232)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,121

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00041842%
Employer's proportionate share at MD 0.00058490%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,690)
Employer's proportionate share of system NOL/(A) at MD \$ (2,615)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,449)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,758)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (322)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,057)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,379)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 96	\$ 0
Changes in proportionate share	\$ 0	\$ 388
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 96	\$ 425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (329)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (346)
2 nd Fiscal Year	28
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (329)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00658240%
Employer's proportionate share at MD 0.00848069%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,587)
Employer's proportionate share of system NOL/(A) at MD \$ (37,917)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,516)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,667)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,981)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,648)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 491
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 1,399	\$ 0
Changes in proportionate share	\$ 0	\$ 4,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,399	\$ 4,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,464)
2 nd Fiscal Year	399
3 rd Fiscal Year	(12)
4 th Fiscal Year	(124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00683102%
Employer's proportionate share at MD 0.00641038%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,591)
Employer's proportionate share of system NOL/(A) at MD \$ (28,661)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,846)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,225)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,528)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,581)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,109)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 371
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,057	\$ 0
Changes in proportionate share	\$ 801	\$ 427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,858	\$ 828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,030

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 832
2 nd Fiscal Year	302
3 rd Fiscal Year	(9)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00425849%
Employer's proportionate share at MD 0.00405981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,200)
Employer's proportionate share of system NOL/(A) at MD \$ (18,152)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,002)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,142)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,234)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,194)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,428)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 235
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 670	\$ 0
Changes in proportionate share	\$ 378	\$ 364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,048	\$ 618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 430

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 304
2 nd Fiscal Year	191
3 rd Fiscal Year	(6)
4 th Fiscal Year	(59)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 430

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00040904%
Employer's proportionate share at MD 0.00046635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,652)
Employer's proportionate share of system NOL/(A) at MD \$ (2,085)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,199)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (257)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,723
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,466

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 77	\$ 0
Changes in proportionate share	\$ 213	\$ 109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 290	\$ 138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 137
2 nd Fiscal Year	22
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00181217%
Employer's proportionate share at MD 0.00088314%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,320)
Employer's proportionate share of system NOL/(A) at MD \$ (3,949)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,698)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,164)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (486)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (475)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 51
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 146	\$ 0
Changes in proportionate share	\$ 1,770	\$ 279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,916	\$ 334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,554
2 nd Fiscal Year	42
3 rd Fiscal Year	(1)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00157809%
Employer's proportionate share at MD 0.00121682%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,374)
Employer's proportionate share of system NOL/(A) at MD \$ (5,440)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,096)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,737)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (670)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,535)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,205)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 201	\$ 0
Changes in proportionate share	\$ 688	\$ 267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 889	\$ 343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 546

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 508
2 nd Fiscal Year	57
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00309555%
Employer's proportionate share at MD 0.00355092%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,503)
Employer's proportionate share of system NOL/(A) at MD \$ (15,876)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,871)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,743)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,954)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,459
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (495)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 205
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 586	\$ 0
Changes in proportionate share	\$ 284	\$ 868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 870	\$ 1,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (219)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (330)
2 nd Fiscal Year	167
3 rd Fiscal Year	(5)
4 th Fiscal Year	(52)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052538%
Employer's proportionate share at MD 0.00133865%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,122)
Employer's proportionate share of system NOL/(A) at MD \$ (5,985)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,606)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,312)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (737)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,889
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,152

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 77
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 221	\$ 0
Changes in proportionate share	\$ 264	\$ 1,550
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 485	\$ 1,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,148)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,190)
2 nd Fiscal Year	63
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00721220%
Employer's proportionate share at MD 0.00728702%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,131)
Employer's proportionate share of system NOL/(A) at MD \$ (32,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,517)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,359)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,010)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,224
○ Differences 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	\$ 422
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,202	\$ 0
Changes in proportionate share	\$ 544	\$ 143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,746	\$ 599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,147

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)
1 st Fiscal Year	\$ 921
2 nd Fiscal Year	343
3 rd Fiscal Year	(10)
4 th Fiscal Year	(106)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00909665%
Employer's proportionate share at MD 0.00924854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,742)
Employer's proportionate share of system NOL/(A) at MD \$ (41,351)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,732)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,607)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,090)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,907)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,997)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 535
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 1,525	\$ 0
Changes in proportionate share	\$ 0	\$ 368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,525	\$ 946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 292
2 nd Fiscal Year	436
3 rd Fiscal Year	(13)
4 th Fiscal Year	(135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00193104%
Employer's proportionate share at MD 0.00195830%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,800)
Employer's proportionate share of system NOL/(A) at MD \$ (8,756)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,233)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,078)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,213)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,291)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 113
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 323	\$ 0
Changes in proportionate share	\$ 0	\$ 377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 323	\$ 499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (237)
2 nd Fiscal Year	92
3 rd Fiscal Year	(3)
4 th Fiscal Year	(29)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00472232%
Employer's proportionate share at MD 0.00502573%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,074)
Employer's proportionate share of system NOL/(A) at MD \$ (22,470)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,047)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,766)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,913)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,679)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 291
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 829	\$ 0
Changes in proportionate share	\$ 0	\$ 1,356
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 829	\$ 1,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (997)
2 nd Fiscal Year	237
3 rd Fiscal Year	(7)
4 th Fiscal Year	(73)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00035129%
Employer's proportionate share at MD 0.00032256%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,419)
Employer's proportionate share of system NOL/(A) at MD \$ (1,442)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (178)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (531)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (709)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 53	\$ 0
Changes in proportionate share	\$ 54	\$ 60
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 107	\$ 80
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17
2 nd Fiscal Year	15
3 rd Fiscal Year	0
4 th Fiscal Year	(5)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05027626%
Employer's proportionate share at MD 0.05285365%

Employer's proportionate share of system NOL/(A) at prior MD \$ (203,070)
Employer's proportionate share of system NOL/(A) at MD \$ (236,311)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (221,345)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (249,207)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,087)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (28,955)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (58,042)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,057
Changes of assumptions	\$ 0	\$ 245
Net difference between projected and actual earnings on investments	\$ 8,718	\$ 0
Changes in proportionate share	\$ 0	\$ 7,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,718	\$ 10,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,253)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,895)
2 nd Fiscal Year	2,489
3 rd Fiscal Year	(76)
4 th Fiscal Year	(772)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00103282%
Employer's proportionate share at MD 0.00241162%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,172)
Employer's proportionate share of system NOL/(A) at MD \$ (10,782)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,100)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,371)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,327)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,395)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,722)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 139
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 398	\$ 0
Changes in proportionate share	\$ 0	\$ 2,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 398	\$ 2,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,537)

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)
1 st Fiscal Year	\$ (2,613)
2 nd Fiscal Year	114
3 rd Fiscal Year	(3)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.29876914%
Employer's proportionate share at MD 0.29173284%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,206,754)
Employer's proportionate share of system NOL/(A) at MD \$ (1,304,349)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,221,746)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,375,534)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (160,547)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (66,021)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (226,568)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,875
Changes of assumptions	\$ 0	\$ 1,355
Net difference between projected and actual earnings on investments	\$ 48,118	\$ 0
Changes in proportionate share	\$ 13,409	\$ 8,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 61,527	\$ 26,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,952

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,893
2 nd Fiscal Year	13,739
3 rd Fiscal Year	(419)
4 th Fiscal Year	(4,260)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 34,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00006059%
Employer's proportionate share at MD 0.00021751%

Employer's proportionate share of system NOL/(A) at prior MD \$ (245)
Employer's proportionate share of system NOL/(A) at MD \$ (972)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (120)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 411
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 36	\$ 0
Changes in proportionate share	\$ 102	\$ 299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 138	\$ 313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (175)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (181)
2 nd Fiscal Year	10
3 rd Fiscal Year	0
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00397828%
Employer's proportionate share at MD 0.00453784%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,069)
Employer's proportionate share of system NOL/(A) at MD \$ (20,289)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,004)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,396)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,497)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,755)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,252)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 262
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 748	\$ 0
Changes in proportionate share	\$ 0	\$ 1,388
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 748	\$ 1,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (923)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,064)
2 nd Fiscal Year	214
3 rd Fiscal Year	(7)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00097477%
Employer's proportionate share at MD 0.00107039%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,937)
Employer's proportionate share of system NOL/(A) at MD \$ (4,786)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,483)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (589)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,846)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,435)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 177	\$ 0
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 177	\$ 414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (271)
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00086420%
Employer's proportionate share at MD 0.00086654%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,491)
Employer's proportionate share of system NOL/(A) at MD \$ (3,874)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,629)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (477)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,462)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,939)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 143	\$ 0
Changes in proportionate share	\$ 0	\$ 149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (87)
2 nd Fiscal Year	41
3 rd Fiscal Year	(1)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (60)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01055477%
Employer's proportionate share at MD 0.01237603%

Employer's proportionate share of system NOL/(A) at prior MD \$ (42,632)
Employer's proportionate share of system NOL/(A) at MD \$ (55,334)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,830)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,354)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,811)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,120)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,931)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 716
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 2,041	\$ 0
Changes in proportionate share	\$ 0	\$ 4,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,041	\$ 5,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,228)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,612)
2 nd Fiscal Year	583
3 rd Fiscal Year	(18)
4 th Fiscal Year	(181)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07284325%
Employer's proportionate share at MD 0.07940882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (294,220)
Employer's proportionate share of system NOL/(A) at MD \$ (355,040)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (332,556)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (374,416)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,700)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,744)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (50,444)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,593
Changes of assumptions	\$ 0	\$ 369
Net difference between projected and actual earnings on investments	\$ 13,098	\$ 0
Changes in proportionate share	\$ 469	\$ 12,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,567	\$ 17,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,907)

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)
1 st Fiscal Year	\$ (6,373)
2 nd Fiscal Year	3,740
3 rd Fiscal Year	(114)
4 th Fiscal Year	(1,160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,907)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00443852%
Employer's proportionate share at MD 0.00464053%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,928)
Employer's proportionate share of system NOL/(A) at MD \$ (20,748)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,434)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,880)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,554)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (683)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,237)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 268
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 765	\$ 0
Changes in proportionate share	\$ 36	\$ 385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 801	\$ 675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ (18)
2 nd Fiscal Year	219
3 rd Fiscal Year	(7)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00785989%
Employer's proportionate share at MD 0.00957211%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,747)
Employer's proportionate share of system NOL/(A) at MD \$ (42,797)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,087)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,133)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,268)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,572)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,840)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 554
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 1,579	\$ 0
Changes in proportionate share	\$ 0	\$ 3,824
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,579	\$ 4,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,141)
2 nd Fiscal Year	451
3 rd Fiscal Year	(14)
4 th Fiscal Year	(140)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00111110%
Employer's proportionate share at MD 0.00069481%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,488)
Employer's proportionate share of system NOL/(A) at MD \$ (3,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,910)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,276)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (382)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,048
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,666

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 115	\$ 0
Changes in proportionate share	\$ 921	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,036	\$ 43
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 993

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 971
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00543884%
Employer's proportionate share at MD 0.00445961%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,968)
Employer's proportionate share of system NOL/(A) at MD \$ (19,939)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,676)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,027)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,454)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,133)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,587)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 258
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 736	\$ 0
Changes in proportionate share	\$ 1,866	\$ 405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,602	\$ 684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,779
2 nd Fiscal Year	210
3 rd Fiscal Year	(6)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00681899%
Employer's proportionate share at MD 0.00729695%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,542)
Employer's proportionate share of system NOL/(A) at MD \$ (32,625)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,559)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,405)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,016)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,924)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,940)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 422
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,204	\$ 0
Changes in proportionate share	\$ 0	\$ 2,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,204	\$ 2,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,540)
2 nd Fiscal Year	344
3 rd Fiscal Year	(10)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00289575%
Employer's proportionate share at MD 0.00329407%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,696)
Employer's proportionate share of system NOL/(A) at MD \$ (14,728)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,795)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,813)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 612
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,201)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 191
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 543	\$ 0
Changes in proportionate share	\$ 124	\$ 759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 667	\$ 965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (400)
2 nd Fiscal Year	155
3 rd Fiscal Year	(5)
4 th Fiscal Year	(48)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00221600%
Employer's proportionate share at MD 0.00207112%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,951)
Employer's proportionate share of system NOL/(A) at MD \$ (9,260)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,674)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,765)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,140)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,745
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 342	\$ 0
Changes in proportionate share	\$ 862	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,204	\$ 130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,074

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,010
2 nd Fiscal Year	98
3 rd Fiscal Year	(3)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00050151%
Employer's proportionate share at MD 0.00140193%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,026)
Employer's proportionate share of system NOL/(A) at MD \$ (6,268)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,871)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (772)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,484)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,256)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 81
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 231	\$ 0
Changes in proportionate share	\$ 83	\$ 1,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 1,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,490)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,533)
2 nd Fiscal Year	66
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,490)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00134495%
Employer's proportionate share at MD 0.00120126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,432)
Employer's proportionate share of system NOL/(A) at MD \$ (5,371)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,031)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,664)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (661)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (659)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 69
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 198	\$ 0
Changes in proportionate share	\$ 273	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 471	\$ 94
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)
1 st Fiscal Year	\$ 340
2 nd Fiscal Year	57
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00186960%
Employer's proportionate share at MD 0.00185573%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,551)
Employer's proportionate share of system NOL/(A) at MD \$ (8,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,750)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,021)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 998
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 107
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 306	\$ 0
Changes in proportionate share	\$ 139	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 445	\$ 116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 329

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 271
2 nd Fiscal Year	87
3 rd Fiscal Year	(3)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00224852%
Employer's proportionate share at MD 0.00333314%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,082)
Employer's proportionate share of system NOL/(A) at MD \$ (14,903)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,959)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,716)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,834)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,144)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,978)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 193
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 550	\$ 0
Changes in proportionate share	\$ 0	\$ 2,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 550	\$ 2,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,929)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,033)
2 nd Fiscal Year	157
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00145850%
Employer's proportionate share at MD 0.00090812%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,891)
Employer's proportionate share of system NOL/(A) at MD \$ (4,060)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,803)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,282)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (500)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,187
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,687

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 53
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 150	\$ 0
Changes in proportionate share	\$ 1,575	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,725	\$ 57
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,640
2 nd Fiscal Year	43
3 rd Fiscal Year	(1)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00244525%
Employer's proportionate share at MD 0.00264315%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,877)
Employer's proportionate share of system NOL/(A) at MD \$ (11,818)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,069)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,463)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,455)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,794)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,249)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 153
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 436	\$ 0
Changes in proportionate share	\$ 0	\$ 693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (504)
2 nd Fiscal Year	124
3 rd Fiscal Year	(4)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00565128%
Employer's proportionate share at MD 0.00425542%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,826)
Employer's proportionate share of system NOL/(A) at MD \$ (19,026)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,821)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,342)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (184)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,526)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 246
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 702	\$ 0
Changes in proportionate share	\$ 2,660	\$ 580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,362	\$ 846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,384
2 nd Fiscal Year	200
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00022774%
Employer's proportionate share at MD 0.00036781%

Employer's proportionate share of system NOL/(A) at prior MD \$ (920)
Employer's proportionate share of system NOL/(A) at MD \$ (1,644)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,540)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,734)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (202)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,311
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 61	\$ 0
Changes in proportionate share	\$ 343	\$ 267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 404	\$ 290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 102
2 nd Fiscal Year	17
3 rd Fiscal Year	(1)
4 th Fiscal Year	(5)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 114

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00004307%
Employer's proportionate share at MD 0.00006859%

Employer's proportionate share of system NOL/(A) at prior MD \$ (174)
Employer's proportionate share of system NOL/(A) at MD \$ (307)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (323)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (38)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (126)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (164)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 11	\$ 0
Changes in proportionate share	\$ 0	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 61
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52)
2 nd Fiscal Year	3
3 rd Fiscal Year	0
4 th Fiscal Year	(1)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (50)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00474124%
Employer's proportionate share at MD 0.00355169%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,150)
Employer's proportionate share of system NOL/(A) at MD \$ (15,880)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,874)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,955)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,908)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,863)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 205
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 586	\$ 0
Changes in proportionate share	\$ 2,267	\$ 799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,853	\$ 1,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,833

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,722
2 nd Fiscal Year	167
3 rd Fiscal Year	(5)
4 th Fiscal Year	(52)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2655: North Bay Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00050854%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (2,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (280)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,077)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,357)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 84	\$ 0
Changes in proportionate share	\$ 0	\$ 969
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 84	\$ 1,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (933)
2 nd Fiscal Year	24
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12481710%
Employer's proportionate share at MD 0.12614248%

Employer's proportionate share of system NOL/(A) at prior MD \$ (504,147)
Employer's proportionate share of system NOL/(A) at MD \$ (563,988)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (528,271)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (594,768)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,419)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (107,742)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (177,161)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,297
Changes of assumptions	\$ 0	\$ 586
Net difference between projected and actual earnings on investments	\$ 20,806	\$ 0
Changes in proportionate share	\$ 0	\$ 12,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,806	\$ 20,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,491)
2 nd Fiscal Year	5,941
3 rd Fiscal Year	(181)
4 th Fiscal Year	(1,842)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00501302%
Employer's proportionate share at MD 0.00380472%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,248)
Employer's proportionate share of system NOL/(A) at MD \$ (17,011)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,934)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,094)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,845
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,751

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 220
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 628	\$ 0
Changes in proportionate share	\$ 3,006	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,634	\$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,278
2 nd Fiscal Year	179
3 rd Fiscal Year	(5)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.49665720%
Employer's proportionate share at MD 0.52754595%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,006,041)
Employer's proportionate share of system NOL/(A) at MD \$ (2,358,679)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,209,307)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,487,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (290,320)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 243,671
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,649)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,515
Changes of assumptions	\$ 0	\$ 2,450
Net difference between projected and actual earnings on investments	\$ 87,013	\$ 0
Changes in proportionate share	\$ 31,919	\$ 58,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118,932	\$ 91,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,721
2 nd Fiscal Year	24,845
3 rd Fiscal Year	(758)
4 th Fiscal Year	(7,704)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00658256%
Employer's proportionate share at MD 0.00692859%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,588)
Employer's proportionate share of system NOL/(A) at MD \$ (30,978)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,016)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,669)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,813)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,918)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,731)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 401
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,143	\$ 0
Changes in proportionate share	\$ 0	\$ 1,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,143	\$ 2,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,059)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,274)
2 nd Fiscal Year	326
3 rd Fiscal Year	(10)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,059)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00376155%
Employer's proportionate share at MD 0.00389159%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,193)
Employer's proportionate share of system NOL/(A) at MD \$ (17,399)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,298)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,349)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,142)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,487)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,629)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 225
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 642	\$ 0
Changes in proportionate share	\$ 0	\$ 831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 642	\$ 1,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (553)
2 nd Fiscal Year	183
3 rd Fiscal Year	(6)
4 th Fiscal Year	(57)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00855701%
Employer's proportionate share at MD 0.00928761%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,562)
Employer's proportionate share of system NOL/(A) at MD \$ (41,525)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,896)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,792)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,111)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,006
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,105)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 537
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 1,532	\$ 0
Changes in proportionate share	\$ 225	\$ 1,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,757	\$ 1,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (215)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (504)
2 nd Fiscal Year	437
3 rd Fiscal Year	(13)
4 th Fiscal Year	(136)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (215)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01076781%
Employer's proportionate share at MD 0.01164949%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,492)
Employer's proportionate share of system NOL/(A) at MD \$ (52,085)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,787)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,411)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,447
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 36

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 674
Changes of assumptions	\$ 0	\$ 54
Net difference between projected and actual earnings on investments	\$ 1,921	\$ 0
Changes in proportionate share	\$ 1,190	\$ 1,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,111	\$ 2,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 342
2 nd Fiscal Year	549
3 rd Fiscal Year	(17)
4 th Fiscal Year	(170)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01572912%
Employer's proportionate share at MD 0.01572905%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,531)
Employer's proportionate share of system NOL/(A) at MD \$ (70,325)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,872)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,163)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,656)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,274
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,382)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 910
Changes of assumptions	\$ 0	\$ 73
Net difference between projected and actual earnings on investments	\$ 2,594	\$ 0
Changes in proportionate share	\$ 439	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,033	\$ 983
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)
1 st Fiscal Year	\$ 1,562
2 nd Fiscal Year	741
3 rd Fiscal Year	(23)
4 th Fiscal Year	(230)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00058637%
Employer's proportionate share at MD 0.00057214%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,368)
Employer's proportionate share of system NOL/(A) at MD \$ (2,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,396)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,698)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (315)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 555
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 94	\$ 0
Changes in proportionate share	\$ 85	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 179	\$ 36
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126
2 nd Fiscal Year	27
3 rd Fiscal Year	(1)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 143

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00570564%
Employer's proportionate share at MD 0.00605190%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,046)
Employer's proportionate share of system NOL/(A) at MD \$ (27,058)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,345)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,535)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,330)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,154)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,484)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 350
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 998	\$ 0
Changes in proportionate share	\$ 0	\$ 1,425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 998	\$ 1,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (805)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (993)
2 nd Fiscal Year	285
3 rd Fiscal Year	(9)
4 th Fiscal Year	(88)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01852507%
Employer's proportionate share at MD 0.01508737%

Employer's proportionate share of system NOL/(A) at prior MD \$ (74,824)
Employer's proportionate share of system NOL/(A) at MD \$ (67,456)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (63,184)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,138)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,303)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,682
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 873
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 2,488	\$ 0
Changes in proportionate share	\$ 6,551	\$ 161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,039	\$ 1,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,935

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)
1 st Fiscal Year	\$ 7,467
2 nd Fiscal Year	711
3 rd Fiscal Year	(22)
4 th Fiscal Year	(220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01070560%
Employer's proportionate share at MD 0.00943064%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,241)
Employer's proportionate share of system NOL/(A) at MD \$ (42,165)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,495)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,466)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,190)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,203)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,393)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 545
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 1,555	\$ 0
Changes in proportionate share	\$ 2,430	\$ 1,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,985	\$ 1,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,898
2 nd Fiscal Year	444
3 rd Fiscal Year	(14)
4 th Fiscal Year	(138)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03825818%
Employer's proportionate share at MD 0.03879380%

Employer's proportionate share of system NOL/(A) at prior MD \$ (154,528)
Employer's proportionate share of system NOL/(A) at MD \$ (173,449)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (162,464)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (182,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,349)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,051)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (37,400)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,244
Changes of assumptions	\$ 0	\$ 180
Net difference between projected and actual earnings on investments	\$ 6,399	\$ 0
Changes in proportionate share	\$ 0	\$ 2,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,399	\$ 5,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,167

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38)
2 nd Fiscal Year	1,827
3 rd Fiscal Year	(56)
4 th Fiscal Year	(567)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00310426%
Employer's proportionate share at MD 0.00296395%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,538)
Employer's proportionate share of system NOL/(A) at MD \$ (13,252)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,413)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,975)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,631)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,117
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (514)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 171
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 489	\$ 0
Changes in proportionate share	\$ 403	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 892	\$ 185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 707

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 615
2 nd Fiscal Year	140
3 rd Fiscal Year	(4)
4 th Fiscal Year	(43)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00152669%
Employer's proportionate share at MD 0.00147315%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,166)
Employer's proportionate share of system NOL/(A) at MD \$ (6,587)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,169)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,946)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,852
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,041

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 85
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 243	\$ 0
Changes in proportionate share	\$ 298	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 541	\$ 92
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 449

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 403
2 nd Fiscal Year	69
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 449

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00568216%
Employer's proportionate share at MD 0.00436171%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,951)
Employer's proportionate share of system NOL/(A) at MD \$ (19,501)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,266)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,566)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,400)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,815)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,215)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 252
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 719	\$ 0
Changes in proportionate share	\$ 2,516	\$ 737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,235	\$ 1,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,090
2 nd Fiscal Year	205
3 rd Fiscal Year	(6)
4 th Fiscal Year	(64)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00163214%
Employer's proportionate share at MD 0.00190922%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,592)
Employer's proportionate share of system NOL/(A) at MD \$ (8,536)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,996)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,002)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,051)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 256
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (795)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 110
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 315	\$ 0
Changes in proportionate share	\$ 115	\$ 528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 430	\$ 647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (277)
2 nd Fiscal Year	90
3 rd Fiscal Year	(3)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01176620%
Employer's proportionate share at MD 0.01137346%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,525)
Employer's proportionate share of system NOL/(A) at MD \$ (50,851)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,631)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,626)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,259)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 77
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,182)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 658
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 1,876	\$ 0
Changes in proportionate share	\$ 748	\$ 183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,624	\$ 894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,730

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,377
2 nd Fiscal Year	536
3 rd Fiscal Year	(16)
4 th Fiscal Year	(166)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00670504%
Employer's proportionate share at MD 0.00582212%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,082)
Employer's proportionate share of system NOL/(A) at MD \$ (26,031)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,382)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,452)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,204)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,492)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,696)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 337
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 960	\$ 0
Changes in proportionate share	\$ 1,683	\$ 1,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,643	\$ 1,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,148

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 968
2 nd Fiscal Year	274
3 rd Fiscal Year	(8)
4 th Fiscal Year	(85)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00357579%
Employer's proportionate share at MD 0.00368992%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,443)
Employer's proportionate share of system NOL/(A) at MD \$ (16,498)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,453)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,398)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,031)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 258
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,773)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 213
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 609	\$ 0
Changes in proportionate share	\$ 96	\$ 217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 705	\$ 447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 258

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 142
2 nd Fiscal Year	174
3 rd Fiscal Year	(5)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05714464%
Employer's proportionate share at MD 0.05584869%

Employer's proportionate share of system NOL/(A) at prior MD \$ (230,812)
Employer's proportionate share of system NOL/(A) at MD \$ (249,702)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (233,888)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (263,329)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,735)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,840)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,575)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,230
Changes of assumptions	\$ 0	\$ 259
Net difference between projected and actual earnings on investments	\$ 9,212	\$ 0
Changes in proportionate share	\$ 2,469	\$ 986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,681	\$ 4,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,470
2 nd Fiscal Year	2,630
3 rd Fiscal Year	(80)
4 th Fiscal Year	(816)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00458045%
Employer's proportionate share at MD 0.00461955%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,501)
Employer's proportionate share of system NOL/(A) at MD \$ (20,654)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,346)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,781)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,542)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,439)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,981)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 267
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 762	\$ 0
Changes in proportionate share	\$ 0	\$ 846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 762	\$ 1,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (516)
2 nd Fiscal Year	218
3 rd Fiscal Year	(7)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06364741%
Employer's proportionate share at MD 0.05841004%

Employer's proportionate share of system NOL/(A) at prior MD \$ (257,077)
Employer's proportionate share of system NOL/(A) at MD \$ (261,154)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (244,615)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (275,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,144)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,419)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (47,563)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,379
Changes of assumptions	\$ 0	\$ 271
Net difference between projected and actual earnings on investments	\$ 9,634	\$ 0
Changes in proportionate share	\$ 9,981	\$ 2,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,615	\$ 6,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,081

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,267
2 nd Fiscal Year	2,751
3 rd Fiscal Year	(84)
4 th Fiscal Year	(853)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00371668%
Employer's proportionate share at MD 0.00615793%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,012)
Employer's proportionate share of system NOL/(A) at MD \$ (27,532)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,789)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,035)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,389)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,450
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 61

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 356
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 1,016	\$ 0
Changes in proportionate share	\$ 868	\$ 4,652
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,884	\$ 5,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,153)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,344)
2 nd Fiscal Year	290
3 rd Fiscal Year	(9)
4 th Fiscal Year	(90)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00124086%
Employer's proportionate share at MD 0.00128651%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,012)
Employer's proportionate share of system NOL/(A) at MD \$ (5,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,388)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,066)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (708)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,151)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,859)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 212	\$ 0
Changes in proportionate share	\$ 0	\$ 183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 212	\$ 263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91)
2 nd Fiscal Year	61
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00277335%
Employer's proportionate share at MD 0.00268189%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,202)
Employer's proportionate share of system NOL/(A) at MD \$ (11,991)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,231)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,645)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,476)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,919)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,395)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 155
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 442	\$ 0
Changes in proportionate share	\$ 174	\$ 196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 616	\$ 363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 253

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 169
2 nd Fiscal Year	126
3 rd Fiscal Year	(4)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00168812%
Employer's proportionate share at MD 0.00163201%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,818)
Employer's proportionate share of system NOL/(A) at MD \$ (7,297)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,835)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,695)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,185)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,083)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 94
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 269	\$ 0
Changes in proportionate share	\$ 107	\$ 227
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 376	\$ 329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3)
2 nd Fiscal Year	77
3 rd Fiscal Year	(2)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 47

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00917015%
Employer's proportionate share at MD 0.00882308%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,039)
Employer's proportionate share of system NOL/(A) at MD \$ (39,448)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,950)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,856)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,944
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 510
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 1,455	\$ 0
Changes in proportionate share	\$ 1,616	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,071	\$ 551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,520

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)
1 st Fiscal Year	\$ 2,246
2 nd Fiscal Year	416
3 rd Fiscal Year	(13)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00160367%
Employer's proportionate share at MD 0.00317937%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,477)
Employer's proportionate share of system NOL/(A) at MD \$ (14,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,991)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,750)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,698)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,448)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 184
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 524	\$ 0
Changes in proportionate share	\$ 0	\$ 3,023
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 524	\$ 3,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,796)
2 nd Fiscal Year	150
3 rd Fiscal Year	(5)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 553

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03085284%
Employer's proportionate share at MD 0.03027030%

Employer's proportionate share of system NOL/(A) at prior MD \$ (124,617)
Employer's proportionate share of system NOL/(A) at MD \$ (135,340)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (126,769)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (142,726)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,658)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,979)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,637)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,751
Changes of assumptions	\$ 0	\$ 141
Net difference between projected and actual earnings on investments	\$ 4,993	\$ 0
Changes in proportionate share	\$ 1,110	\$ 284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,103	\$ 2,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,927

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,987
2 nd Fiscal Year	1,426
3 rd Fiscal Year	(44)
4 th Fiscal Year	(442)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,927

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00072116%
Employer's proportionate share at MD 0.00069876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,913)
Employer's proportionate share of system NOL/(A) at MD \$ (3,124)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,926)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,295)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (385)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,153)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,538)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 115	\$ 0
Changes in proportionate share	\$ 43	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28)
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00127533%
Employer's proportionate share at MD 0.00127793%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,151)
Employer's proportionate share of system NOL/(A) at MD \$ (5,714)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,352)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,025)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (703)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,156)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,859)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 211	\$ 0
Changes in proportionate share	\$ 0	\$ 220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 211	\$ 300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (129)
2 nd Fiscal Year	60
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (89)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00689204%
Employer's proportionate share at MD 0.00652795%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,838)
Employer's proportionate share of system NOL/(A) at MD \$ (29,187)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,780)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,592)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,078
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,514)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 378
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,077	\$ 0
Changes in proportionate share	\$ 694	\$ 192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,771	\$ 600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 968
2 nd Fiscal Year	307
3 rd Fiscal Year	(9)
4 th Fiscal Year	(95)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00760551%
Employer's proportionate share at MD 0.00738144%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,719)
Employer's proportionate share of system NOL/(A) at MD \$ (33,003)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,913)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,062)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,888)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,950)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 427
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,217	\$ 0
Changes in proportionate share	\$ 427	\$ 607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,644	\$ 1,068
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)
1 st Fiscal Year	\$ 347
2 nd Fiscal Year	348
3 rd Fiscal Year	(11)
4 th Fiscal Year	(108)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00129168%
Employer's proportionate share at MD 0.00139663%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,217)
Employer's proportionate share of system NOL/(A) at MD \$ (6,244)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,849)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,585)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (769)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 376
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (393)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 81
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 230	\$ 0
Changes in proportionate share	\$ 70	\$ 200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 300	\$ 287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30)
2 nd Fiscal Year	66
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06138859%
Employer's proportionate share at MD 0.05357747%

Employer's proportionate share of system NOL/(A) at prior MD \$ (247,954)
Employer's proportionate share of system NOL/(A) at MD \$ (239,547)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (224,377)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (252,620)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,485)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 53,893
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 24,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,099
Changes of assumptions	\$ 0	\$ 249
Net difference between projected and actual earnings on investments	\$ 8,837	\$ 0
Changes in proportionate share	\$ 19,637	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,474	\$ 3,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,126

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)
1 st Fiscal Year	\$ 23,462
2 nd Fiscal Year	2,523
3 rd Fiscal Year	(77)
4 th Fiscal Year	(782)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 25,126

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00159960%
Employer's proportionate share at MD 0.00155555%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,461)
Employer's proportionate share of system NOL/(A) at MD \$ (6,955)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,514)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,334)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (856)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,586)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,442)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 90
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 257	\$ 0
Changes in proportionate share	\$ 84	\$ 269
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 341	\$ 366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (74)
2 nd Fiscal Year	73
3 rd Fiscal Year	(2)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00302381%
Employer's proportionate share at MD 0.00304648%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,213)
Employer's proportionate share of system NOL/(A) at MD \$ (13,621)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,758)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,364)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,677)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 460
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,217)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 176
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 502	\$ 0
Changes in proportionate share	\$ 83	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 585	\$ 234
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)
1 st Fiscal Year	\$ 257
2 nd Fiscal Year	143
3 rd Fiscal Year	(4)
4 th Fiscal Year	(44)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00146538%
Employer's proportionate share at MD 0.00145919%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,919)
Employer's proportionate share of system NOL/(A) at MD \$ (6,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,880)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (803)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,457)
○ Differences 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	\$ 84
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 241	\$ 0
Changes in proportionate share	\$ 12	\$ 248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 253	\$ 339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (132)
2 nd Fiscal Year	69
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (86)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00702397%
Employer's proportionate share at MD 0.00550015%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,370)
Employer's proportionate share of system NOL/(A) at MD \$ (24,591)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,034)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,933)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,027)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,455)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,482)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 318
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 907	\$ 0
Changes in proportionate share	\$ 2,904	\$ 400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,811	\$ 744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,897
2 nd Fiscal Year	259
3 rd Fiscal Year	(8)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00495178%
Employer's proportionate share at MD 0.00513009%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,001)
Employer's proportionate share of system NOL/(A) at MD \$ (22,937)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,484)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,823)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,253)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,076)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 297
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 846	\$ 0
Changes in proportionate share	\$ 0	\$ 1,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 846	\$ 1,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (774)
2 nd Fiscal Year	242
3 rd Fiscal Year	(7)
4 th Fiscal Year	(75)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00265246%
Employer's proportionate share at MD 0.00225375%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,714)
Employer's proportionate share of system NOL/(A) at MD \$ (10,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,627)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,240)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,115
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (125)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 130
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 372	\$ 0
Changes in proportionate share	\$ 804	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,176	\$ 140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 965
2 nd Fiscal Year	106
3 rd Fiscal Year	(3)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00750094%
Employer's proportionate share at MD 0.00825716%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,297)
Employer's proportionate share of system NOL/(A) at MD \$ (36,918)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,580)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,933)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,544)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,896)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,440)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 478
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,362	\$ 0
Changes in proportionate share	\$ 0	\$ 2,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,362	\$ 2,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,513)
2 nd Fiscal Year	389
3 rd Fiscal Year	(12)
4 th Fiscal Year	(121)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00375933%
Employer's proportionate share at MD 0.00425053%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,184)
Employer's proportionate share of system NOL/(A) at MD \$ (19,004)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,801)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,339)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,328)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,667)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 246
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 701	\$ 0
Changes in proportionate share	\$ 0	\$ 1,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 701	\$ 1,277
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)
1 st Fiscal Year	\$ (708)
2 nd Fiscal Year	200
3 rd Fiscal Year	(6)
4 th Fiscal Year	(62)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01563774%
Employer's proportionate share at MD 0.01616011%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,162)
Employer's proportionate share of system NOL/(A) at MD \$ (72,252)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,677)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,196)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,893)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,674)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,567)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 935
Changes of assumptions	\$ 0	\$ 75
Net difference between projected and actual earnings on investments	\$ 2,665	\$ 0
Changes in proportionate share	\$ 0	\$ 2,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,665	\$ 3,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (718)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,219)
2 nd Fiscal Year	761
3 rd Fiscal Year	(23)
4 th Fiscal Year	(236)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00073949%
Employer's proportionate share at MD 0.00120784%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,987)
Employer's proportionate share of system NOL/(A) at MD \$ (5,400)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,058)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,695)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (665)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,355)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,020)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 199	\$ 0
Changes in proportionate share	\$ 0	\$ 999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 199	\$ 1,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (876)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (913)
2 nd Fiscal Year	57
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (876)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00511892%
Employer's proportionate share at MD 0.00485251%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,676)
Employer's proportionate share of system NOL/(A) at MD \$ (21,696)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,322)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,880)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,670)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 958
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,712)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 281
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 800	\$ 0
Changes in proportionate share	\$ 550	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,350	\$ 304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,046

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 896
2 nd Fiscal Year	229
3 rd Fiscal Year	(7)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01992255%
Employer's proportionate share at MD 0.01989484%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,469)
Employer's proportionate share of system NOL/(A) at MD \$ (88,951)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (83,317)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (93,805)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,949)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,381
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,568)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,151
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 3,281	\$ 0
Changes in proportionate share	\$ 527	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,808	\$ 1,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,947
2 nd Fiscal Year	937
3 rd Fiscal Year	(29)
4 th Fiscal Year	(291)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00112000%
Employer's proportionate share at MD 0.00142338%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,524)
Employer's proportionate share of system NOL/(A) at MD \$ (6,364)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,961)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,711)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (783)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,532)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,315)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 235	\$ 0
Changes in proportionate share	\$ 0	\$ 766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 235	\$ 855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (620)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (664)
2 nd Fiscal Year	67
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (620)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00098290%
Employer's proportionate share at MD 0.00393316%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,970)
Employer's proportionate share of system NOL/(A) at MD \$ (17,585)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,472)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,545)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,165)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,031)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,196)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 228
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 649	\$ 0
Changes in proportionate share	\$ 0	\$ 5,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 649	\$ 6,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,385)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,507)
2 nd Fiscal Year	185
3 rd Fiscal Year	(6)
4 th Fiscal Year	(57)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,385)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00112627%
Employer's proportionate share at MD 0.00102763%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,549)
Employer's proportionate share of system NOL/(A) at MD \$ (4,595)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,304)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,845)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (566)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (323)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (889)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 169	\$ 0
Changes in proportionate share	\$ 188	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 357	\$ 90
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 235
2 nd Fiscal Year	48
3 rd Fiscal Year	(1)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00069694%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (3,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,286)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (384)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,441)
○ Differences between 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	\$ 40
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 115	\$ 0
Changes in proportionate share	\$ 0	\$ 1,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 115	\$ 1,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,256)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,278)
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.29407438%
Employer's proportionate share at MD 0.28479756%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,187,791)
Employer's proportionate share of system NOL/(A) at MD \$ (1,273,341)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,192,702)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,342,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (156,730)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (133,333)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (290,063)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,474
Changes of assumptions	\$ 0	\$ 1,323
Net difference between projected and actual earnings on investments	\$ 46,974	\$ 0
Changes in proportionate share	\$ 17,678	\$ 14,890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,652	\$ 32,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,965

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,122
2 nd Fiscal Year	13,413
3 rd Fiscal Year	(409)
4 th Fiscal Year	(4,159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 31,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01952682%
Employer's proportionate share at MD 0.02299067%

Employer's proportionate share of system NOL/(A) at prior MD \$ (78,870)
Employer's proportionate share of system NOL/(A) at MD \$ (102,792)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (96,282)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (108,402)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,652)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,188)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,840)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,330
Changes of assumptions	\$ 0	\$ 107
Net difference between projected and actual earnings on investments	\$ 3,792	\$ 0
Changes in proportionate share	\$ 342	\$ 6,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,134	\$ 8,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,904)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,618)
2 nd Fiscal Year	1,083
3 rd Fiscal Year	(33)
4 th Fiscal Year	(336)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00206423%
Employer's proportionate share at MD 0.00319098%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,338)
Employer's proportionate share of system NOL/(A) at MD \$ (14,267)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,363)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,046)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,756)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,606
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,850

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 185
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 526	\$ 0
Changes in proportionate share	\$ 1,099	\$ 2,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,625	\$ 2,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (820)
2 nd Fiscal Year	150
3 rd Fiscal Year	(5)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00936837%
Employer's proportionate share at MD 0.00914257%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,840)
Employer's proportionate share of system NOL/(A) at MD \$ (40,877)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,288)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,108)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,031)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,317)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,348)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 529
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 1,508	\$ 0
Changes in proportionate share	\$ 431	\$ 1,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,939	\$ 2,151
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)
1 st Fiscal Year	\$ (496)
2 nd Fiscal Year	431
3 rd Fiscal Year	(13)
4 th Fiscal Year	(134)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00203419%
Employer's proportionate share at MD 0.00179692%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,216)
Employer's proportionate share of system NOL/(A) at MD \$ (8,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,525)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,473)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (989)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,626)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,615)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 296	\$ 0
Changes in proportionate share	\$ 452	\$ 343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 748	\$ 455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 237
2 nd Fiscal Year	85
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01277929%
Employer's proportionate share at MD 0.01295295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,617)
Employer's proportionate share of system NOL/(A) at MD \$ (57,913)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (54,246)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,074)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,128)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,182
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,054

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 749
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 2,136	\$ 0
Changes in proportionate share	\$ 1,317	\$ 331
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,453	\$ 1,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,911
2 nd Fiscal Year	610
3 rd Fiscal Year	(19)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00584409%
Employer's proportionate share at MD 0.00679842%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,605)
Employer's proportionate share of system NOL/(A) at MD \$ (30,396)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,471)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,055)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,741)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,178
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 437

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 393
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,121	\$ 0
Changes in proportionate share	\$ 592	\$ 1,819
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,713	\$ 2,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (531)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (742)
2 nd Fiscal Year	320
3 rd Fiscal Year	(10)
4 th Fiscal Year	(99)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00203145%
Employer's proportionate share at MD 0.00194113%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,205)
Employer's proportionate share of system NOL/(A) at MD \$ (8,679)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,129)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,153)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,068)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,234)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,302)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 112
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 320	\$ 0
Changes in proportionate share	\$ 172	\$ 342
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 492	\$ 463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31)
2 nd Fiscal Year	91
3 rd Fiscal Year	(3)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079880%
Employer's proportionate share at MD 0.00062894%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,226)
Employer's proportionate share of system NOL/(A) at MD \$ (2,812)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,634)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,965)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,181
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,835

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 104	\$ 0
Changes in proportionate share	\$ 488	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 592	\$ 39
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)
1 st Fiscal Year	\$ 533
2 nd Fiscal Year	30
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02366440%
Employer's proportionate share at MD 0.02386318%

Employer's proportionate share of system NOL/(A) at prior MD \$ (95,583)
Employer's proportionate share of system NOL/(A) at MD \$ (106,693)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99,936)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (112,516)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,132)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,357
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,775)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,380
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 3,936	\$ 0
Changes in proportionate share	\$ 1,109	\$ 379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,045	\$ 1,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,175

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,434
2 nd Fiscal Year	1,124
3 rd Fiscal Year	(34)
4 th Fiscal Year	(348)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00402587%
Employer's proportionate share at MD 0.00479546%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,261)
Employer's proportionate share of system NOL/(A) at MD \$ (21,441)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,083)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,639)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,163)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,802)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 277
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 791	\$ 0
Changes in proportionate share	\$ 0	\$ 1,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 791	\$ 2,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,395)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,545)
2 nd Fiscal Year	226
3 rd Fiscal Year	(7)
4 th Fiscal Year	(70)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 198

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00258853%
Employer's proportionate share at MD 0.00271358%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,455)
Employer's proportionate share of system NOL/(A) at MD \$ (12,133)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,364)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,493)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,456)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,949)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 157
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 448	\$ 0
Changes in proportionate share	\$ 0	\$ 562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 448	\$ 732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (284)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (368)
2 nd Fiscal Year	128
3 rd Fiscal Year	(4)
4 th Fiscal Year	(40)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (284)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00054394%
Employer's proportionate share at MD 0.00074147%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,197)
Employer's proportionate share of system NOL/(A) at MD \$ (3,315)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,105)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,496)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (408)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,001)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,409)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 122	\$ 0
Changes in proportionate share	\$ 0	\$ 468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 122	\$ 514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (392)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (415)
2 nd Fiscal Year	35
3 rd Fiscal Year	(1)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00208218%
Employer's proportionate share at MD 0.00202909%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,410)
Employer's proportionate share of system NOL/(A) at MD \$ (9,072)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,498)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,567)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,117)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,478)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,595)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 117
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 335	\$ 0
Changes in proportionate share	\$ 101	\$ 352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (106)
2 nd Fiscal Year	96
3 rd Fiscal Year	(3)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (42)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00051757%
Employer's proportionate share at MD 0.00053903%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,091)
Employer's proportionate share of system NOL/(A) at MD \$ (2,410)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,257)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (297)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (917)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,214)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 89	\$ 0
Changes in proportionate share	\$ 0	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 89	\$ 163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (74)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91)
2 nd Fiscal Year	25
3 rd Fiscal Year	(1)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (74)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02590503%
Employer's proportionate share at MD 0.02818032%

Employer's proportionate share of system NOL/(A) at prior MD \$ (104,633)
Employer's proportionate share of system NOL/(A) at MD \$ (125,995)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (118,016)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,872)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,508)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,362)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,870)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,630
Changes of assumptions	\$ 0	\$ 131
Net difference between projected and actual earnings on investments	\$ 4,648	\$ 0
Changes in proportionate share	\$ 504	\$ 4,336
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,152	\$ 6,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (945)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,820)
2 nd Fiscal Year	1,327
3 rd Fiscal Year	(41)
4 th Fiscal Year	(412)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00211862%
Employer's proportionate share at MD 0.00229442%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,557)
Employer's proportionate share of system NOL/(A) at MD \$ (10,258)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,609)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,818)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,263)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,720)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,983)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 378	\$ 0
Changes in proportionate share	\$ 0	\$ 664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 378	\$ 808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (430)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (500)
2 nd Fiscal Year	108
3 rd Fiscal Year	(3)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00061821%
Employer's proportionate share at MD 0.00097616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,497)
Employer's proportionate share of system NOL/(A) at MD \$ (4,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,603)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (537)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,800)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,337)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 161	\$ 0
Changes in proportionate share	\$ 0	\$ 787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 161	\$ 848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (687)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (717)
2 nd Fiscal Year	46
3 rd Fiscal Year	(1)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05152819%
Employer's proportionate share at MD 0.05441735%

Employer's proportionate share of system NOL/(A) at prior MD \$ (208,127)
Employer's proportionate share of system NOL/(A) at MD \$ (243,302)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (227,894)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (256,580)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,947)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,420)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (41,367)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,148
Changes of assumptions	\$ 0	\$ 253
Net difference between projected and actual earnings on investments	\$ 8,976	\$ 0
Changes in proportionate share	\$ 0	\$ 5,678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,976	\$ 9,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (1,793)
2 nd Fiscal Year	2,563
3 rd Fiscal Year	(78)
4 th Fiscal Year	(795)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00059181%
Employer's proportionate share at MD 0.00063152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,390)
Employer's proportionate share of system NOL/(A) at MD \$ (2,824)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,645)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,978)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (348)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,200
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 104	\$ 0
Changes in proportionate share	\$ 252	\$ 76
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 356	\$ 116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 221
2 nd Fiscal Year	30
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 240

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00058000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,343)
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,519
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 3,519

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,301
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00577512%
Employer's proportionate share at MD 0.00569260%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,326)
Employer's proportionate share of system NOL/(A) at MD \$ (25,452)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,840)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,841)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,515)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,648)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 329
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 939	\$ 0
Changes in proportionate share	\$ 157	\$ 974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,096	\$ 1,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (411)
2 nd Fiscal Year	268
3 rd Fiscal Year	(8)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00129489%
Employer's proportionate share at MD 0.00127872%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,230)
Employer's proportionate share of system NOL/(A) at MD \$ (5,717)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,029)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (704)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,182
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 211	\$ 0
Changes in proportionate share	\$ 333	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 544	\$ 80
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 464

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 424
2 nd Fiscal Year	60
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00168594%
Employer's proportionate share at MD 0.00152930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,810)
Employer's proportionate share of system NOL/(A) at MD \$ (6,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,405)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,211)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (842)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,810
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 88
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 252	\$ 0
Changes in proportionate share	\$ 674	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 926	\$ 95
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 831

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 783
2 nd Fiscal Year	72
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 831

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00217668%
Employer's proportionate share at MD 0.00219189%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,792)
Employer's proportionate share of system NOL/(A) at MD \$ (9,800)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,179)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,206)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,711)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,917)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 127
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 362	\$ 0
Changes in proportionate share	\$ 0	\$ 353
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 362	\$ 490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (197)
2 nd Fiscal Year	103
3 rd Fiscal Year	(3)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (128)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00179360%
Employer's proportionate share at MD 0.00154050%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,245)
Employer's proportionate share of system NOL/(A) at MD \$ (6,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,264)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (848)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,433)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,281)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 89
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 254	\$ 0
Changes in proportionate share	\$ 482	\$ 303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 736	\$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 337

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 289
2 nd Fiscal Year	73
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01174001%
Employer's proportionate share at MD 0.01077417%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,419)
Employer's proportionate share of system NOL/(A) at MD \$ (48,172)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,121)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,801)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,929)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,537
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,392)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 623
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 1,777	\$ 0
Changes in proportionate share	\$ 1,913	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,690	\$ 673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,017

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,682
2 nd Fiscal Year	507
3 rd Fiscal Year	(15)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,017

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00489220%
Employer's proportionate share at MD 0.00447345%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,760)
Employer's proportionate share of system NOL/(A) at MD \$ (20,001)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,734)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,462)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,074)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,536)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 259
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 738	\$ 0
Changes in proportionate share	\$ 798	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,536	\$ 433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,103

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)
1 st Fiscal Year	\$ 964
2 nd Fiscal Year	211
3 rd Fiscal Year	(6)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00393297%
Employer's proportionate share at MD 0.00396703%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,886)
Employer's proportionate share of system NOL/(A) at MD \$ (17,737)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,614)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,705)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,183)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 297
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,886)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 229
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 654	\$ 0
Changes in proportionate share	\$ 76	\$ 65
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 730	\$ 312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 294
2 nd Fiscal Year	187
3 rd Fiscal Year	(6)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00231960%
Employer's proportionate share at MD 0.00381020%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,369)
Employer's proportionate share of system NOL/(A) at MD \$ (17,036)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,957)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,965)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,097)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,912)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,009)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 220
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 628	\$ 0
Changes in proportionate share	\$ 203	\$ 2,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 831	\$ 3,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,248)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,366)
2 nd Fiscal Year	179
3 rd Fiscal Year	(5)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01459580%
Employer's proportionate share at MD 0.01491341%

Employer's proportionate share of system NOL/(A) at prior MD \$ (58,954)
Employer's proportionate share of system NOL/(A) at MD \$ (66,678)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,456)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,317)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,207)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,150)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,357)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 863
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 2,460	\$ 0
Changes in proportionate share	\$ 0	\$ 1,440
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,460	\$ 2,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (375)
2 nd Fiscal Year	702
3 rd Fiscal Year	(21)
4 th Fiscal Year	(218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 88

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00260990%
Employer's proportionate share at MD 0.00202779%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,542)
Employer's proportionate share of system NOL/(A) at MD \$ (9,066)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,492)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,561)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,116)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,202
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,086

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 117
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 334	\$ 0
Changes in proportionate share	\$ 1,233	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,567	\$ 126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,441

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,378
2 nd Fiscal Year	95
3 rd Fiscal Year	(3)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00200555%
Employer's proportionate share at MD 0.00263567%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,101)
Employer's proportionate share of system NOL/(A) at MD \$ (11,784)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,038)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,427)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,450)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,465)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,915)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 435	\$ 0
Changes in proportionate share	\$ 0	\$ 1,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 435	\$ 1,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,134)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,217)
2 nd Fiscal Year	124
3 rd Fiscal Year	(4)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00093842%
Employer's proportionate share at MD 0.00069215%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,790)
Employer's proportionate share of system NOL/(A) at MD \$ (3,095)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,899)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,264)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (973)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,354)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 114	\$ 0
Changes in proportionate share	\$ 469	\$ 159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 583	\$ 202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 359
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00106726%
Employer's proportionate share at MD 0.00164336%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,311)
Employer's proportionate share of system NOL/(A) at MD \$ (7,348)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,882)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,749)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (904)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,116)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,020)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 95
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 271	\$ 0
Changes in proportionate share	\$ 22	\$ 1,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 293	\$ 1,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (959)
2 nd Fiscal Year	77
3 rd Fiscal Year	(2)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00186144%
Employer's proportionate share at MD 0.00162607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,519)
Employer's proportionate share of system NOL/(A) at MD \$ (7,270)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,810)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (895)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,248)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 94
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 268	\$ 0
Changes in proportionate share	\$ 449	\$ 274
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 717	\$ 376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 291
2 nd Fiscal Year	77
3 rd Fiscal Year	(2)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00175411%
Employer's proportionate share at MD 0.00175070%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,085)
Employer's proportionate share of system NOL/(A) at MD \$ (7,827)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,332)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,255)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,950)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,913)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 101
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 289	\$ 0
Changes in proportionate share	\$ 7	\$ 296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 296	\$ 405
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)
1 st Fiscal Year	\$ (164)
2 nd Fiscal Year	82
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00224084%
Employer's proportionate share at MD 0.00690059%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,051)
Employer's proportionate share of system NOL/(A) at MD \$ (30,853)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,899)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,537)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,798)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,680)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,478)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 399
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,138	\$ 0
Changes in proportionate share	\$ 670	\$ 8,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,808	\$ 9,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,717)
2 nd Fiscal Year	325
3 rd Fiscal Year	(10)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00652443%
Employer's proportionate share at MD 0.00581032%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,353)
Employer's proportionate share of system NOL/(A) at MD \$ (25,978)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,333)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,396)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,198)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,733)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,931)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 336
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 958	\$ 0
Changes in proportionate share	\$ 1,360	\$ 534
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,318	\$ 897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,241
2 nd Fiscal Year	274
3 rd Fiscal Year	(8)
4 th Fiscal Year	(85)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00023012%
Employer's proportionate share at MD 0.00024553%

Employer's proportionate share of system NOL/(A) at prior MD \$ (929)
Employer's proportionate share of system NOL/(A) at MD \$ (1,098)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,028)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,158)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (135)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (421)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (556)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 40	\$ 0
Changes in proportionate share	\$ 0	\$ 68
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 40	\$ 83
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (50)
2 nd Fiscal Year	12
3 rd Fiscal Year	0
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00018234%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (815)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (764)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (860)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (100)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (386)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (486)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 30	\$ 0
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30	\$ 359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (329)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (334)
2 nd Fiscal Year	9
3 rd Fiscal Year	0
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (329)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00065865%
Employer's proportionate share at MD 0.00062295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,660)
Employer's proportionate share of system NOL/(A) at MD \$ (2,785)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,609)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,937)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (343)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,035)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,378)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 103	\$ 0
Changes in proportionate share	\$ 68	\$ 112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 171	\$ 151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	29
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 20

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04119483%
Employer's proportionate share at MD 0.04754867%

Employer's proportionate share of system NOL/(A) at prior MD \$ (166,389)
Employer's proportionate share of system NOL/(A) at MD \$ (212,592)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (199,129)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (224,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,167)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (65,076)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (91,243)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,750
Changes of assumptions	\$ 0	\$ 221
Net difference between projected and actual earnings on investments	\$ 7,843	\$ 0
Changes in proportionate share	\$ 0	\$ 17,181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,843	\$ 20,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,309)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,786)
2 nd Fiscal Year	2,239
3 rd Fiscal Year	(68)
4 th Fiscal Year	(694)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,309)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,287
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,287

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00242495%
Employer's proportionate share at MD 0.00244528%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,795)
Employer's proportionate share of system NOL/(A) at MD \$ (10,933)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,241)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,346)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,281)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,627)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 141
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 403	\$ 0
Changes in proportionate share	\$ 0	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 403	\$ 305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22
2 nd Fiscal Year	115
3 rd Fiscal Year	(4)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 98

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00152968%
Employer's proportionate share at MD 0.00180208%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,179)
Employer's proportionate share of system NOL/(A) at MD \$ (8,057)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,547)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,497)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (992)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,397)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,389)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 297	\$ 0
Changes in proportionate share	\$ 0	\$ 777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 297	\$ 889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (592)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (648)
2 nd Fiscal Year	85
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00182517%
Employer's proportionate share at MD 0.00146661%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,372)
Employer's proportionate share of system NOL/(A) at MD \$ (6,557)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,142)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (807)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (43)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (850)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 85
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 242	\$ 0
Changes in proportionate share	\$ 683	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 925	\$ 170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 755

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 710
2 nd Fiscal Year	69
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00202358%
Employer's proportionate share at MD 0.00177858%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,173)
Employer's proportionate share of system NOL/(A) at MD \$ (7,952)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,449)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (979)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,545)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,524)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 103
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 293	\$ 0
Changes in proportionate share	\$ 467	\$ 329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 760	\$ 440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 320

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 265
2 nd Fiscal Year	84
3 rd Fiscal Year	(3)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00442011%
Employer's proportionate share at MD 0.00449141%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,853)
Employer's proportionate share of system NOL/(A) at MD \$ (20,081)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,810)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,472)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,603)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,075)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 260
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 741	\$ 0
Changes in proportionate share	\$ 0	\$ 882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 741	\$ 1,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (561)
2 nd Fiscal Year	212
3 rd Fiscal Year	(6)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00131191%
Employer's proportionate share at MD 0.00129372%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,299)
Employer's proportionate share of system NOL/(A) at MD \$ (5,784)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,100)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (712)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,805
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 75
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 213	\$ 0
Changes in proportionate share	\$ 340	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 553	\$ 81
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 472

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 432
2 nd Fiscal Year	61
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,191
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,191

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 546
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00088653%
Employer's proportionate share at MD 0.00106810%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,581)
Employer's proportionate share of system NOL/(A) at MD \$ (4,776)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,036)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (588)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (638)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,226)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 176	\$ 0
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 176	\$ 414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (271)
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00118030%
Employer's proportionate share at MD 0.00105475%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,767)
Employer's proportionate share of system NOL/(A) at MD \$ (4,716)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,973)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (580)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,344)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,924)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 61
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 174	\$ 0
Changes in proportionate share	\$ 239	\$ 157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 413	\$ 223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 190

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 157
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02838309%
Employer's proportionate share at MD 0.03099575%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114,642)
Employer's proportionate share of system NOL/(A) at MD \$ (138,583)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (129,807)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (146,146)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,058)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (40,964)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (58,022)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,793
Changes of assumptions	\$ 0	\$ 144
Net difference between projected and actual earnings on investments	\$ 5,112	\$ 0
Changes in proportionate share	\$ 0	\$ 9,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,112	\$ 11,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,251)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,213)
2 nd Fiscal Year	1,460
3 rd Fiscal Year	(45)
4 th Fiscal Year	(453)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00435362%
Employer's proportionate share at MD 0.00446972%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,585)
Employer's proportionate share of system NOL/(A) at MD \$ (19,984)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,719)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,075)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,460)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,314
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (146)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 259
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 737	\$ 0
Changes in proportionate share	\$ 266	\$ 221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,003	\$ 501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 502

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 364
2 nd Fiscal Year	211
3 rd Fiscal Year	(6)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04448808%
Employer's proportionate share at MD 0.04432145%

Employer's proportionate share of system NOL/(A) at prior MD \$ (179,691)
Employer's proportionate share of system NOL/(A) at MD \$ (198,163)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (185,614)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (208,978)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,391)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,659)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,050)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,564
Changes of assumptions	\$ 0	\$ 206
Net difference between projected and actual earnings on investments	\$ 7,310	\$ 0
Changes in proportionate share	\$ 317	\$ 318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,627	\$ 3,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,539

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,163
2 nd Fiscal Year	2,087
3 rd Fiscal Year	(64)
4 th Fiscal Year	(647)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00237871%
Employer's proportionate share at MD 0.00264625%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,608)
Employer's proportionate share of system NOL/(A) at MD \$ (11,831)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,082)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,456)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,577)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,033)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 153
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 436	\$ 0
Changes in proportionate share	\$ 0	\$ 912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 1,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (723)
2 nd Fiscal Year	125
3 rd Fiscal Year	(4)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00115760%
Employer's proportionate share at MD 0.00121036%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,676)
Employer's proportionate share of system NOL/(A) at MD \$ (5,412)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,069)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (666)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,837)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,503)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 200	\$ 0
Changes in proportionate share	\$ 0	\$ 295
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 200	\$ 371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (209)
2 nd Fiscal Year	57
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (171)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00673891%
Employer's proportionate share at MD 0.00966377%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,219)
Employer's proportionate share of system NOL/(A) at MD \$ (43,207)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,471)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,565)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,318)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,556)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 559
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 1,594	\$ 0
Changes in proportionate share	\$ 0	\$ 6,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,594	\$ 7,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,020)
2 nd Fiscal Year	455
3 rd Fiscal Year	(14)
4 th Fiscal Year	(141)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00083851%
Employer's proportionate share at MD 0.00260319%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,387)
Employer's proportionate share of system NOL/(A) at MD \$ (11,639)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,902)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,274)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,433)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,766)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,199)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 151
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 429	\$ 0
Changes in proportionate share	\$ 62	\$ 3,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 491	\$ 3,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,115)
2 nd Fiscal Year	123
3 rd Fiscal Year	(4)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00270542%
Employer's proportionate share at MD 0.00276171%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,927)
Employer's proportionate share of system NOL/(A) at MD \$ (12,348)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,566)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,022)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,680)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,200)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 160
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 456	\$ 0
Changes in proportionate share	\$ 0	\$ 563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 456	\$ 736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (280)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (366)
2 nd Fiscal Year	130
3 rd Fiscal Year	(4)
4 th Fiscal Year	(40)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01138612%
Employer's proportionate share at MD 0.01129629%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,990)
Employer's proportionate share of system NOL/(A) at MD \$ (50,506)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,308)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,217)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,703)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,920)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 653
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 1,863	\$ 0
Changes in proportionate share	\$ 171	\$ 540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,034	\$ 1,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 438
2 nd Fiscal Year	532
3 rd Fiscal Year	(16)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00032475%
Employer's proportionate share at MD 0.00029819%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,312)
Employer's proportionate share of system NOL/(A) at MD \$ (1,333)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,406)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ (164)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 49	\$ 0
Changes in proportionate share	\$ 51	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100	\$ 73
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17
2 nd Fiscal Year	14
3 rd Fiscal Year	0
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00126651%
Employer's proportionate share at MD 0.00123064%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,116)
Employer's proportionate share of system NOL/(A) at MD \$ (5,502)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,154)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,803)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (677)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,928
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 203	\$ 0
Changes in proportionate share	\$ 594	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 797	\$ 77
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 682
2 nd Fiscal Year	58
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00345886%
Employer's proportionate share at MD 0.00550930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,971)
Employer's proportionate share of system NOL/(A) at MD \$ (24,632)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,072)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,977)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,032)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,303)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,335)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 319
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 909	\$ 0
Changes in proportionate share	\$ 0	\$ 3,976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 909	\$ 4,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,583)
2 nd Fiscal Year	259
3 rd Fiscal Year	(8)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00184509%
Employer's proportionate share at MD 0.00147423%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,452)
Employer's proportionate share of system NOL/(A) at MD \$ (6,591)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,174)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,951)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,954
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,143

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 85
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 243	\$ 0
Changes in proportionate share	\$ 877	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,120	\$ 92
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 982
2 nd Fiscal Year	69
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10024663%
Employer's proportionate share at MD 0.09925011%

Employer's proportionate share of system NOL/(A) at prior MD \$ (404,905)
Employer's proportionate share of system NOL/(A) at MD \$ (443,751)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (415,649)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (467,969)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (54,620)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,840)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (56,460)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,741
Changes of assumptions	\$ 0	\$ 461
Net difference between projected and actual earnings on investments	\$ 16,370	\$ 0
Changes in proportionate share	\$ 1,952	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,322	\$ 6,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,120

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)
1 st Fiscal Year	\$ 9,038
2 nd Fiscal Year	4,674
3 rd Fiscal Year	(143)
4 th Fiscal Year	(1,449)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00279496%
Employer's proportionate share at MD 0.00333359%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,289)
Employer's proportionate share of system NOL/(A) at MD \$ (14,905)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,961)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,718)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,835)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,165)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,000)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 193
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 550	\$ 0
Changes in proportionate share	\$ 0	\$ 1,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 550	\$ 1,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,159)
2 nd Fiscal Year	157
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02233549%
Employer's proportionate share at MD 0.02174564%

Employer's proportionate share of system NOL/(A) at prior MD \$ (90,215)
Employer's proportionate share of system NOL/(A) at MD \$ (97,226)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (91,068)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,532)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,967)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,375)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,342)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,258
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 3,587	\$ 0
Changes in proportionate share	\$ 1,124	\$ 631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,711	\$ 1,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,721

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,046
2 nd Fiscal Year	1,024
3 rd Fiscal Year	(31)
4 th Fiscal Year	(318)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01252671%
Employer's proportionate share at MD 0.01502300%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,596)
Employer's proportionate share of system NOL/(A) at MD \$ (67,168)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,915)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,834)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,267)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,031)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,298)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 869
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 2,478	\$ 0
Changes in proportionate share	\$ 0	\$ 5,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,478	\$ 6,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,067)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,533)
2 nd Fiscal Year	708
3 rd Fiscal Year	(22)
4 th Fiscal Year	(219)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00285445%
Employer's proportionate share at MD 0.00297855%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,529)
Employer's proportionate share of system NOL/(A) at MD \$ (13,317)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,474)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,639)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,744)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,383)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 172
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 491	\$ 0
Changes in proportionate share	\$ 0	\$ 682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 491	\$ 868
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)
1 st Fiscal Year	\$ (469)
2 nd Fiscal Year	140
3 rd Fiscal Year	(4)
4 th Fiscal Year	(43)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01148696%
Employer's proportionate share at MD 0.01076555%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,397)
Employer's proportionate share of system NOL/(A) at MD \$ (48,133)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,085)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,760)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,925)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 838
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,087)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 623
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 1,776	\$ 0
Changes in proportionate share	\$ 1,455	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,231	\$ 673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,224
2 nd Fiscal Year	507
3 rd Fiscal Year	(15)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00242078%
Employer's proportionate share at MD 0.00265484%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,778)
Employer's proportionate share of system NOL/(A) at MD \$ (11,870)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,118)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,518)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,461)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,327)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,788)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 154
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 438	\$ 0
Changes in proportionate share	\$ 0	\$ 855
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 438	\$ 1,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (665)
2 nd Fiscal Year	125
3 rd Fiscal Year	(4)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00455886%
Employer's proportionate share at MD 0.00378148%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,414)
Employer's proportionate share of system NOL/(A) at MD \$ (16,907)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,836)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,830)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,081)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (736)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,817)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 219
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 624	\$ 0
Changes in proportionate share	\$ 1,482	\$ 217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,106	\$ 454
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)
1 st Fiscal Year	\$ 1,535
2 nd Fiscal Year	178
3 rd Fiscal Year	(5)
4 th Fiscal Year	(55)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00003905%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (184)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,130
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 6	\$ 0
Changes in proportionate share	\$ 221	\$ 74
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 76
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 150
2 nd Fiscal Year	2
3 rd Fiscal Year	0
4 th Fiscal Year	(1)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08754326%
Employer's proportionate share at MD 0.07731190%

Employer's proportionate share of system NOL/(A) at prior MD \$ (353,595)
Employer's proportionate share of system NOL/(A) at MD \$ (345,665)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (323,774)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (364,529)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (42,546)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (80,546)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (123,092)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,472
Changes of assumptions	\$ 0	\$ 359
Net difference between projected and actual earnings on investments	\$ 12,752	\$ 0
Changes in proportionate share	\$ 19,497	\$ 12,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,249	\$ 17,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,669
2 nd Fiscal Year	3,641
3 rd Fiscal Year	(111)
4 th Fiscal Year	(1,129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01637137%
Employer's proportionate share at MD 0.01575896%

Employer's proportionate share of system NOL/(A) at prior MD \$ (66,125)
Employer's proportionate share of system NOL/(A) at MD \$ (70,459)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,997)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,673)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,531
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,142)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 912
Changes of assumptions	\$ 0	\$ 73
Net difference between projected and actual earnings on investments	\$ 2,599	\$ 0
Changes in proportionate share	\$ 1,167	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,766	\$ 997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,280
2 nd Fiscal Year	742
3 rd Fiscal Year	(23)
4 th Fiscal Year	(230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00151067%
Employer's proportionate share at MD 0.00131947%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,102)
Employer's proportionate share of system NOL/(A) at MD \$ (5,899)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,526)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (726)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,134)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,860)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 218	\$ 0
Changes in proportionate share	\$ 364	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 582	\$ 337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 245

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203
2 nd Fiscal Year	62
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 245

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02025471%
Employer's proportionate share at MD 0.01887118%

Employer's proportionate share of system NOL/(A) at prior MD \$ (81,810)
Employer's proportionate share of system NOL/(A) at MD \$ (84,374)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (79,031)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,978)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,385)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,200)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,585)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,092
Changes of assumptions	\$ 0	\$ 88
Net difference between projected and actual earnings on investments	\$ 3,113	\$ 0
Changes in proportionate share	\$ 2,637	\$ 956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,750	\$ 2,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,614

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,028
2 nd Fiscal Year	889
3 rd Fiscal Year	(27)
4 th Fiscal Year	(276)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,614

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00811625%
Employer's proportionate share at MD 0.00816844%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,782)
Employer's proportionate share of system NOL/(A) at MD \$ (36,521)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,209)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,495)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,906)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,401)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 472
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,347	\$ 0
Changes in proportionate share	\$ 0	\$ 420
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,347	\$ 930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 417

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 163
2 nd Fiscal Year	385
3 rd Fiscal Year	(12)
4 th Fiscal Year	(119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00106475%
Employer's proportionate share at MD 0.00139556%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,301)
Employer's proportionate share of system NOL/(A) at MD \$ (6,240)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,844)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,580)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (384)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,152)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 81
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 230	\$ 0
Changes in proportionate share	\$ 39	\$ 630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 269	\$ 717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (491)
2 nd Fiscal Year	66
3 rd Fiscal Year	(2)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00360581%
Employer's proportionate share at MD 0.00312040%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,564)
Employer's proportionate share of system NOL/(A) at MD \$ (13,951)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,068)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,713)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,051)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,768)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 515	\$ 0
Changes in proportionate share	\$ 925	\$ 608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,440	\$ 802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 638

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 540
2 nd Fiscal Year	147
3 rd Fiscal Year	(4)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00094925%
Employer's proportionate share at MD 0.00096247%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,834)
Employer's proportionate share of system NOL/(A) at MD \$ (4,303)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,031)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,538)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,425)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,955)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 159	\$ 0
Changes in proportionate share	\$ 0	\$ 186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 159	\$ 246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (117)
2 nd Fiscal Year	45
3 rd Fiscal Year	(1)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (87)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00736083%
Employer's proportionate share at MD 0.00594279%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,731)
Employer's proportionate share of system NOL/(A) at MD \$ (26,570)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,888)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,021)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,270)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,906)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,176)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 344
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 980	\$ 0
Changes in proportionate share	\$ 2,703	\$ 490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,683	\$ 862
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)
1 st Fiscal Year	\$ 2,637
2 nd Fiscal Year	280
3 rd Fiscal Year	(9)
4 th Fiscal Year	(87)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00411885%
Employer's proportionate share at MD 0.00251485%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,636)
Employer's proportionate share of system NOL/(A) at MD \$ (11,244)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,532)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,858)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,384)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,549)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,933)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 145
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 415	\$ 0
Changes in proportionate share	\$ 3,057	\$ 694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,472	\$ 851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,543
2 nd Fiscal Year	118
3 rd Fiscal Year	(4)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00149072%
Employer's proportionate share at MD 0.00149568%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,021)
Employer's proportionate share of system NOL/(A) at MD \$ (6,687)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,264)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (823)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,191
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,368

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 247	\$ 0
Changes in proportionate share	\$ 249	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 496	\$ 103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 347
2 nd Fiscal Year	70
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00029965%
Employer's proportionate share at MD 0.00060224%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,210)
Employer's proportionate share of system NOL/(A) at MD \$ (2,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,522)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (331)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (360)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (691)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 99	\$ 0
Changes in proportionate share	\$ 0	\$ 597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 99	\$ 635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (554)
2 nd Fiscal Year	28
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00133939%
Employer's proportionate share at MD 0.00132865%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,410)
Employer's proportionate share of system NOL/(A) at MD \$ (5,940)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,564)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,265)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (731)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,417
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,686

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 77
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 219	\$ 0
Changes in proportionate share	\$ 680	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 899	\$ 83
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 816

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 775
2 nd Fiscal Year	63
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00110321%
Employer's proportionate share at MD 0.00111559%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,456)
Employer's proportionate share of system NOL/(A) at MD \$ (4,988)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,260)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (614)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,886)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,500)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 65
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 184	\$ 0
Changes in proportionate share	\$ 0	\$ 209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 184	\$ 279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (129)
2 nd Fiscal Year	53
3 rd Fiscal Year	(2)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (95)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01599173%
Employer's proportionate share at MD 0.02140992%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,592)
Employer's proportionate share of system NOL/(A) at MD \$ (95,725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (89,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (100,949)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,782)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34,748)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,530)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,238
Changes of assumptions	\$ 0	\$ 99
Net difference between projected and actual earnings on investments	\$ 3,531	\$ 0
Changes in proportionate share	\$ 0	\$ 12,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,531	\$ 14,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,588)

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)
1 st Fiscal Year	\$ (11,253)
2 nd Fiscal Year	1,008
3 rd Fiscal Year	(31)
4 th Fiscal Year	(313)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,588)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00109449%
Employer's proportionate share at MD 0.00106340%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,421)
Employer's proportionate share of system NOL/(A) at MD \$ (4,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,453)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,014)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,324)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,909)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 175	\$ 0
Changes in proportionate share	\$ 60	\$ 131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 235	\$ 198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 37

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,045
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 10,045

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.64669227%
Employer's proportionate share at MD 2.70463717%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,690,215)
Employer's proportionate share of system NOL/(A) at MD \$ (12,092,539)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,326,734)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,752,489)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,488,421)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 452,796
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,035,625)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 156,445
Changes of assumptions	\$ 0	\$ 12,562
Net difference between projected and actual earnings on investments	\$ 446,099	\$ 0
Changes in proportionate share	\$ 40,731	\$ 110,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 486,830	\$ 279,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 207,401

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)
1 st Fiscal Year	\$ 123,410
2 nd Fiscal Year	127,375
3 rd Fiscal Year	(3,888)
4 th Fiscal Year	(39,497)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 207,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064512%
Employer's proportionate share at MD 0.00098535%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,606)
Employer's proportionate share of system NOL/(A) at MD \$ (4,406)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,127)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,646)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (542)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,592)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,134)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 163	\$ 0
Changes in proportionate share	\$ 0	\$ 756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 163	\$ 818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (655)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (686)
2 nd Fiscal Year	46
3 rd Fiscal Year	(1)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (655)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03058092%
Employer's proportionate share at MD 0.02944209%

Employer's proportionate share of system NOL/(A) at prior MD \$ (123,519)
Employer's proportionate share of system NOL/(A) at MD \$ (131,637)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (123,300)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (138,821)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,203)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,710)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,913)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,703
Changes of assumptions	\$ 0	\$ 137
Net difference between projected and actual earnings on investments	\$ 4,856	\$ 0
Changes in proportionate share	\$ 2,170	\$ 466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,026	\$ 2,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,806
2 nd Fiscal Year	1,387
3 rd Fiscal Year	(42)
4 th Fiscal Year	(430)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01087908%
Employer's proportionate share at MD 0.01014518%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,942)
Employer's proportionate share of system NOL/(A) at MD \$ (45,359)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,487)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,835)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,583)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,560)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 587
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 1,673	\$ 0
Changes in proportionate share	\$ 1,399	\$ 1,569
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,072	\$ 2,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 554
2 nd Fiscal Year	478
3 rd Fiscal Year	(15)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00044162%
Employer's proportionate share at MD 0.00057313%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,784)
Employer's proportionate share of system NOL/(A) at MD \$ (2,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,400)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,702)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (315)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 146
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (169)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 95	\$ 0
Changes in proportionate share	\$ 67	\$ 251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 162	\$ 287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143)
2 nd Fiscal Year	27
3 rd Fiscal Year	(1)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (125)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03074369%
Employer's proportionate share at MD 0.02869094%

Employer's proportionate share of system NOL/(A) at prior MD \$ (124,176)
Employer's proportionate share of system NOL/(A) at MD \$ (128,278)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (120,155)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (135,279)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,789)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,994)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,783)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,660
Changes of assumptions	\$ 0	\$ 133
Net difference between projected and actual earnings on investments	\$ 4,732	\$ 0
Changes in proportionate share	\$ 3,912	\$ 945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,644	\$ 2,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,906

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,015
2 nd Fiscal Year	1,351
3 rd Fiscal Year	(41)
4 th Fiscal Year	(419)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02500961%
Employer's proportionate share at MD 0.02372706%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,016)
Employer's proportionate share of system NOL/(A) at MD \$ (106,085)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99,366)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (111,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,058)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,476)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (26,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,372
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 3,914	\$ 0
Changes in proportionate share	\$ 2,444	\$ 1,607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,358	\$ 3,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,531
2 nd Fiscal Year	1,117
3 rd Fiscal Year	(34)
4 th Fiscal Year	(346)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00047957%
Employer's proportionate share at MD 0.00043474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,937)
Employer's proportionate share of system NOL/(A) at MD \$ (1,944)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,821)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,050)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (239)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (714)
 ○ Differences 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	\$ 25
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 72	\$ 0
Changes in proportionate share	\$ 85	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 157	\$ 107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36
2 nd Fiscal Year	20
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 50

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00135716%
Employer's proportionate share at MD 0.00229584%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,482)
Employer's proportionate share of system NOL/(A) at MD \$ (10,265)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,825)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,263)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,292)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,555)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 379	\$ 0
Changes in proportionate share	\$ 0	\$ 1,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 379	\$ 2,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,727)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,798)
2 nd Fiscal Year	108
3 rd Fiscal Year	(3)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01856215%
Employer's proportionate share at MD 0.02345999%

Employer's proportionate share of system NOL/(A) at prior MD \$ (74,974)
Employer's proportionate share of system NOL/(A) at MD \$ (104,891)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (98,248)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (110,615)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,911)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,853)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,764)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,357
Changes of assumptions	\$ 0	\$ 109
Net difference between projected and actual earnings on investments	\$ 3,869	\$ 0
Changes in proportionate share	\$ 0	\$ 9,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,869	\$ 10,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,087)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,815)
2 nd Fiscal Year	1,105
3 rd Fiscal Year	(34)
4 th Fiscal Year	(343)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00321648%
Employer's proportionate share at MD 0.00399870%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,992)
Employer's proportionate share of system NOL/(A) at MD \$ (17,878)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,746)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,854)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,201)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,079)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,280)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 660	\$ 0
Changes in proportionate share	\$ 0	\$ 2,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 660	\$ 2,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,622)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,747)
2 nd Fiscal Year	188
3 rd Fiscal Year	(6)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00055209%
Employer's proportionate share at MD 0.00049638%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,230)
Employer's proportionate share of system NOL/(A) at MD \$ (2,219)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,079)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,340)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (273)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (813)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,086)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 82	\$ 0
Changes in proportionate share	\$ 106	\$ 93
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 188	\$ 124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48
2 nd Fiscal Year	23
3 rd Fiscal Year	(1)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 64

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00065976%
Employer's proportionate share at MD 0.00154869%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,665)
Employer's proportionate share of system NOL/(A) at MD \$ (6,924)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,486)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,302)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (852)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,009)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,861)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 90
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 255	\$ 0
Changes in proportionate share	\$ 18	\$ 1,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 273	\$ 1,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,517)

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)
1 st Fiscal Year	\$ (1,564)
2 nd Fiscal Year	73
3 rd Fiscal Year	(2)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05486892%
Employer's proportionate share at MD 0.05395282%

Employer's proportionate share of system NOL/(A) at prior MD \$ (221,620)
Employer's proportionate share of system NOL/(A) at MD \$ (241,225)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (225,949)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (254,390)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,691)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,557)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (35,248)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,121
Changes of assumptions	\$ 0	\$ 251
Net difference between projected and actual earnings on investments	\$ 8,899	\$ 0
Changes in proportionate share	\$ 1,746	\$ 493
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,645	\$ 3,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,780

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)
1 st Fiscal Year	\$ 5,105
2 nd Fiscal Year	2,541
3 rd Fiscal Year	(78)
4 th Fiscal Year	(788)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07888498%
Employer's proportionate share at MD 0.06387422%

Employer's proportionate share of system NOL/(A) at prior MD \$ (318,623)
Employer's proportionate share of system NOL/(A) at MD \$ (285,584)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (267,498)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (301,170)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,151)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27,590
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,561)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,695
Changes of assumptions	\$ 0	\$ 297
Net difference between projected and actual earnings on investments	\$ 10,535	\$ 0
Changes in proportionate share	\$ 28,605	\$ 409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39,140	\$ 4,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,739

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,756
2 nd Fiscal Year	3,008
3 rd Fiscal Year	(92)
4 th Fiscal Year	(933)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 34,739

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05924754%
Employer's proportionate share at MD 0.06521861%

Employer's proportionate share of system NOL/(A) at prior MD \$ (239,306)
Employer's proportionate share of system NOL/(A) at MD \$ (291,595)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (273,129)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (307,509)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,891)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,174
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,717)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,772
Changes of assumptions	\$ 0	\$ 303
Net difference between projected and actual earnings on investments	\$ 10,757	\$ 0
Changes in proportionate share	\$ 4,631	\$ 11,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,388	\$ 15,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,092)
2 nd Fiscal Year	3,071
3 rd Fiscal Year	(94)
4 th Fiscal Year	(952)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (66)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09026934%
Employer's proportionate share at MD 0.09637779%

Employer's proportionate share of system NOL/(A) at prior MD \$ (364,606)
Employer's proportionate share of system NOL/(A) at MD \$ (430,909)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (403,620)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (454,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (53,039)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (83,455)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (136,494)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,575
Changes of assumptions	\$ 0	\$ 448
Net difference between projected and actual earnings on investments	\$ 15,896	\$ 0
Changes in proportionate share	\$ 0	\$ 18,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,896	\$ 24,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,773)

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)
1 st Fiscal Year	\$ (11,765)
2 nd Fiscal Year	4,539
3 rd Fiscal Year	(139)
4 th Fiscal Year	(1,407)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34792642%
Employer's proportionate share at MD 0.34186429%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,405,304)
Employer's proportionate share of system NOL/(A) at MD \$ (1,528,489)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,431,691)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,611,906)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (188,135)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 277,037
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 88,902

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,775
Changes of assumptions	\$ 0	\$ 1,588
Net difference between projected and actual earnings on investments	\$ 56,387	\$ 0
Changes in proportionate share	\$ 42,473	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 98,860	\$ 21,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 66,881
2 nd Fiscal Year	16,100
3 rd Fiscal Year	(491)
4 th Fiscal Year	(4,992)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 77,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.35326004%
Employer's proportionate share at MD 0.34905986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,426,847)
Employer's proportionate share of system NOL/(A) at MD \$ (1,560,660)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,461,826)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,645,833)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (192,095)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (117,280)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (309,375)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,191
Changes of assumptions	\$ 0	\$ 1,621
Net difference between projected and actual earnings on investments	\$ 57,573	\$ 0
Changes in proportionate share	\$ 8,004	\$ 9,343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65,577	\$ 31,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,422

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,583
2 nd Fiscal Year	16,439
3 rd Fiscal Year	(502)
4 th Fiscal Year	(5,097)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 34,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07661184%
Employer's proportionate share at MD 0.07558944%

Employer's proportionate share of system NOL/(A) at prior MD \$ (309,442)
Employer's proportionate share of system NOL/(A) at MD \$ (337,963)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (316,561)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (356,408)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,599)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (96,729)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (138,328)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,372
Changes of assumptions	\$ 0	\$ 351
Net difference between projected and actual earnings on investments	\$ 12,468	\$ 0
Changes in proportionate share	\$ 1,949	\$ 10,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,417	\$ 15,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (953)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,301)
2 nd Fiscal Year	3,560
3 rd Fiscal Year	(109)
4 th Fiscal Year	(1,104)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (953)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.25487948%
Employer's proportionate share at MD 0.26526032%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,029,480)
Employer's proportionate share of system NOL/(A) at MD \$ (1,185,989)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,110,882)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,250,715)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (145,979)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (117,491)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (263,470)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,344
Changes of assumptions	\$ 0	\$ 1,232
Net difference between projected and actual earnings on investments	\$ 43,752	\$ 0
Changes in proportionate share	\$ 0	\$ 28,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43,752	\$ 44,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,012)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,249)
2 nd Fiscal Year	12,492
3 rd Fiscal Year	(381)
4 th Fiscal Year	(3,874)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,012)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23616763%
Employer's proportionate share at MD 0.22986836%

Employer's proportionate share of system NOL/(A) at prior MD \$ (953,901)
Employer's proportionate share of system NOL/(A) at MD \$ (1,027,750)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (962,664)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,083,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (126,502)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,921)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (144,423)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,296
Changes of assumptions	\$ 0	\$ 1,068
Net difference between projected and actual earnings on investments	\$ 37,914	\$ 0
Changes in proportionate share	\$ 12,004	\$ 4,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49,918	\$ 19,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,874

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,736
2 nd Fiscal Year	10,826
3 rd Fiscal Year	(330)
4 th Fiscal Year	(3,357)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 30,874

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.04879455%
Employer's proportionate share at MD 1.05773004%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,236,170)
Employer's proportionate share of system NOL/(A) at MD \$ (4,729,153)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,429,661)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,987,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (582,092)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (420,400)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,002,492)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 61,183
Changes of assumptions	\$ 0	\$ 4,913
Net difference between projected and actual earnings on investments	\$ 174,461	\$ 0
Changes in proportionate share	\$ 0	\$ 60,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 174,461	\$ 127,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,431

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)
1 st Fiscal Year	\$ 14,584
2 nd Fiscal Year	49,814
3 rd Fiscal Year	(1,520)
4 th Fiscal Year	(15,446)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 47,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.38530124%
Employer's proportionate share at MD 0.36443908%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,556,264)
Employer's proportionate share of system NOL/(A) at MD \$ (1,629,421)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,526,232)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,718,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (200,559)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 381,986
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 181,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,080
Changes of assumptions	\$ 0	\$ 1,693
Net difference between projected and actual earnings on investments	\$ 60,110	\$ 0
Changes in proportionate share	\$ 83,052	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143,162	\$ 22,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,389

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 109,072
2 nd Fiscal Year	17,163
3 rd Fiscal Year	(524)
4 th Fiscal Year	(5,322)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 120,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14882350%
Employer's proportionate share at MD 0.15178525%

Employer's proportionate share of system NOL/(A) at prior MD \$ (601,111)
Employer's proportionate share of system NOL/(A) at MD \$ (678,638)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (635,661)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (715,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83,531)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,143)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (88,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,780
Changes of assumptions	\$ 0	\$ 705
Net difference between projected and actual earnings on investments	\$ 25,035	\$ 0
Changes in proportionate share	\$ 1,027	\$ 5,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,062	\$ 15,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,933

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,220
2 nd Fiscal Year	7,148
3 rd Fiscal Year	(218)
4 th Fiscal Year	(2,217)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02729311%
Employer's proportionate share at MD 0.02398398%

Employer's proportionate share of system NOL/(A) at prior MD \$ (110,239)
Employer's proportionate share of system NOL/(A) at MD \$ (107,233)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (100,442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (113,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,199)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (33,108)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,307)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,387
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 3,956	\$ 0
Changes in proportionate share	\$ 6,306	\$ 3,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,262	\$ 5,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,939

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,193
2 nd Fiscal Year	1,130
3 rd Fiscal Year	(34)
4 th Fiscal Year	(350)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04781614%
Employer's proportionate share at MD 0.04563043%

Employer's proportionate share of system NOL/(A) at prior MD \$ (193,133)
Employer's proportionate share of system NOL/(A) at MD \$ (204,015)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (191,095)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (215,150)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,111)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (31,167)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (56,278)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,639
Changes of assumptions	\$ 0	\$ 212
Net difference between projected and actual earnings on investments	\$ 7,526	\$ 0
Changes in proportionate share	\$ 4,165	\$ 3,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,691	\$ 6,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,240
2 nd Fiscal Year	2,149
3 rd Fiscal Year	(66)
4 th Fiscal Year	(666)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01557123%
Employer's proportionate share at MD 0.02015240%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,894)
Employer's proportionate share of system NOL/(A) at MD \$ (90,102)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (84,396)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,019)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,090)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32,829)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (43,919)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,166
Changes of assumptions	\$ 0	\$ 94
Net difference between projected and actual earnings on investments	\$ 3,324	\$ 0
Changes in proportionate share	\$ 0	\$ 11,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,324	\$ 12,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,916)
2 nd Fiscal Year	949
3 rd Fiscal Year	(29)
4 th Fiscal Year	(294)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,291)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08066710%
Employer's proportionate share at MD 0.07591097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (325,821)
Employer's proportionate share of system NOL/(A) at MD \$ (339,401)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (317,907)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (357,924)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,775)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (43,150)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (84,925)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,391
Changes of assumptions	\$ 0	\$ 353
Net difference between projected and actual earnings on investments	\$ 12,521	\$ 0
Changes in proportionate share	\$ 9,063	\$ 5,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,584	\$ 10,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,231

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,874
2 nd Fiscal Year	3,575
3 rd Fiscal Year	(109)
4 th Fiscal Year	(1,109)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17941436%
Employer's proportionate share at MD 0.18334429%

Employer's proportionate share of system NOL/(A) at prior MD \$ (724,670)
Employer's proportionate share of system NOL/(A) at MD \$ (819,740)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (767,826)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (864,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (100,898)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (82,856)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (183,754)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,605
Changes of assumptions	\$ 0	\$ 852
Net difference between projected and actual earnings on investments	\$ 30,241	\$ 0
Changes in proportionate share	\$ 0	\$ 13,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,241	\$ 24,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,640

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)
1 st Fiscal Year	\$ (54)
2 nd Fiscal Year	8,635
3 rd Fiscal Year	(264)
4 th Fiscal Year	(2,677)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10804278%
Employer's proportionate share at MD 0.11978551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (436,394)
Employer's proportionate share of system NOL/(A) at MD \$ (535,566)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (501,649)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (564,794)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (65,921)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,499)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (90,420)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,929
Changes of assumptions	\$ 0	\$ 556
Net difference between projected and actual earnings on investments	\$ 19,757	\$ 0
Changes in proportionate share	\$ 555	\$ 22,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,312	\$ 29,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,550)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,270)
2 nd Fiscal Year	5,641
3 rd Fiscal Year	(172)
4 th Fiscal Year	(1,749)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,550)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00563273%
Employer's proportionate share at MD 0.00514028%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,751)
Employer's proportionate share of system NOL/(A) at MD \$ (22,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,237)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,829)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 704
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,125)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 297
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 848	\$ 0
Changes in proportionate share	\$ 997	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,845	\$ 321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,524

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,364
2 nd Fiscal Year	242
3 rd Fiscal Year	(7)
4 th Fiscal Year	(75)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,524

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00232858%
Employer's proportionate share at MD 0.00311376%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,405)
Employer's proportionate share of system NOL/(A) at MD \$ (13,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,040)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,682)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,714)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 429
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,285)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 514	\$ 0
Changes in proportionate share	\$ 240	\$ 1,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 754	\$ 1,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,034)
2 nd Fiscal Year	147
3 rd Fiscal Year	(4)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01555361%
Employer's proportionate share at MD 0.01493076%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,822)
Employer's proportionate share of system NOL/(A) at MD \$ (66,756)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,528)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,399)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,217)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,406)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,623)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 864
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 2,463	\$ 0
Changes in proportionate share	\$ 1,187	\$ 1,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,650	\$ 2,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,613

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,149
2 nd Fiscal Year	703
3 rd Fiscal Year	(21)
4 th Fiscal Year	(218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03862598%
Employer's proportionate share at MD 0.01755198%

Employer's proportionate share of system NOL/(A) at prior MD \$ (156,014)
Employer's proportionate share of system NOL/(A) at MD \$ (78,476)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (73,506)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,758)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,659)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,111
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,452

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,015
Changes of assumptions	\$ 0	\$ 82
Net difference between projected and actual earnings on investments	\$ 2,895	\$ 0
Changes in proportionate share	\$ 40,160	\$ 2,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43,055	\$ 3,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,385

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,840
2 nd Fiscal Year	827
3 rd Fiscal Year	(25)
4 th Fiscal Year	(256)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 39,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.37183794%
Employer's proportionate share at MD 0.35255157%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,501,885)
Employer's proportionate share of system NOL/(A) at MD \$ (1,576,272)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,476,449)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,662,297)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (194,017)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,831
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (186,186)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,393
Changes of assumptions	\$ 0	\$ 1,637
Net difference between projected and actual earnings on investments	\$ 58,149	\$ 0
Changes in proportionate share	\$ 36,753	\$ 686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 94,902	\$ 22,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,186

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,238
2 nd Fiscal Year	16,603
3 rd Fiscal Year	(507)
4 th Fiscal Year	(5,148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 72,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07846944%
Employer's proportionate share at MD 0.07813423%

Employer's proportionate share of system NOL/(A) at prior MD \$ (316,945)
Employer's proportionate share of system NOL/(A) at MD \$ (349,341)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (327,218)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (368,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (42,999)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44,179
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,520
Changes of assumptions	\$ 0	\$ 363
Net difference between projected and actual earnings on investments	\$ 12,887	\$ 0
Changes in proportionate share	\$ 6,201	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,088	\$ 4,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,205

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,780
2 nd Fiscal Year	3,680
3 rd Fiscal Year	(112)
4 th Fiscal Year	(1,141)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,205

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.50309742%
Employer's proportionate share at MD 0.53227285%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,032,053)
Employer's proportionate share of system NOL/(A) at MD \$ (2,379,813)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,229,102)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,509,691)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (292,921)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (151,213)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (444,134)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,788
Changes of assumptions	\$ 0	\$ 2,472
Net difference between projected and actual earnings on investments	\$ 87,792	\$ 0
Changes in proportionate share	\$ 0	\$ 63,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87,792	\$ 96,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,228)
2 nd Fiscal Year	25,067
3 rd Fiscal Year	(765)
4 th Fiscal Year	(7,773)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03008553%
Employer's proportionate share at MD 0.02838255%

Employer's proportionate share of system NOL/(A) at prior MD \$ (121,518)
Employer's proportionate share of system NOL/(A) at MD \$ (126,899)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (118,863)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (133,825)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,620)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,682
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,938)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,642
Changes of assumptions	\$ 0	\$ 132
Net difference between projected and actual earnings on investments	\$ 4,681	\$ 0
Changes in proportionate share	\$ 3,861	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,542	\$ 1,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,768

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,887
2 nd Fiscal Year	1,337
3 rd Fiscal Year	(41)
4 th Fiscal Year	(414)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.38859836%
Employer's proportionate share at MD 0.38106124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,569,582)
Employer's proportionate share of system NOL/(A) at MD \$ (1,703,740)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,595,844)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,796,721)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (209,706)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 135,500
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (74,206)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,042
Changes of assumptions	\$ 0	\$ 1,770
Net difference between projected and actual earnings on investments	\$ 62,852	\$ 0
Changes in proportionate share	\$ 28,650	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 91,502	\$ 23,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,690

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,856
2 nd Fiscal Year	17,946
3 rd Fiscal Year	(548)
4 th Fiscal Year	(5,565)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 67,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10666163%
Employer's proportionate share at MD 0.10212882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (430,815)
Employer's proportionate share of system NOL/(A) at MD \$ (456,622)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (427,705)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (481,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (56,204)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 41,174
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,030)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,907
Changes of assumptions	\$ 0	\$ 474
Net difference between projected and actual earnings on investments	\$ 16,845	\$ 0
Changes in proportionate share	\$ 13,075	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,920	\$ 6,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,539

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,367
2 nd Fiscal Year	4,810
3 rd Fiscal Year	(147)
4 th Fiscal Year	(1,491)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23,539

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10312702%
Employer's proportionate share at MD 0.10436563%

Employer's proportionate share of system NOL/(A) at prior MD \$ (416,539)
Employer's proportionate share of system NOL/(A) at MD \$ (466,623)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (437,072)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (492,089)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,435)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22,130
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (35,305)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,037
Changes of assumptions	\$ 0	\$ 485
Net difference between projected and actual earnings on investments	\$ 17,214	\$ 0
Changes in proportionate share	\$ 3,249	\$ 2,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,463	\$ 8,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,581

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,340
2 nd Fiscal Year	4,915
3 rd Fiscal Year	(150)
4 th Fiscal Year	(1,524)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,581

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01929145%
Employer's proportionate share at MD 0.01728793%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,920)
Employer's proportionate share of system NOL/(A) at MD \$ (77,295)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,400)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (81,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,514)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,595)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,109)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,000
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 2,851	\$ 0
Changes in proportionate share	\$ 3,817	\$ 738
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,668	\$ 1,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,850

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,313
2 nd Fiscal Year	814
3 rd Fiscal Year	(25)
4 th Fiscal Year	(252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08093629%
Employer's proportionate share at MD 0.08251501%

Employer's proportionate share of system NOL/(A) at prior MD \$ (326,909)
Employer's proportionate share of system NOL/(A) at MD \$ (368,928)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (345,564)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (389,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (45,410)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,812)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (51,222)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,773
Changes of assumptions	\$ 0	\$ 383
Net difference between projected and actual earnings on investments	\$ 13,610	\$ 0
Changes in proportionate share	\$ 0	\$ 3,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,610	\$ 9,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,011
2 nd Fiscal Year	3,886
3 rd Fiscal Year	(119)
4 th Fiscal Year	(1,205)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04920470%
Employer's proportionate share at MD 0.05017749%

Employer's proportionate share of system NOL/(A) at prior MD \$ (198,742)
Employer's proportionate share of system NOL/(A) at MD \$ (224,346)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (210,138)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (236,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,614)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (31,519)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (59,133)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,902
Changes of assumptions	\$ 0	\$ 233
Net difference between projected and actual earnings on investments	\$ 8,276	\$ 0
Changes in proportionate share	\$ 0	\$ 4,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,276	\$ 7,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,133)
2 nd Fiscal Year	2,363
3 rd Fiscal Year	(72)
4 th Fiscal Year	(733)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03094246%
Employer's proportionate share at MD 0.02807350%

Employer's proportionate share of system NOL/(A) at prior MD \$ (124,979)
Employer's proportionate share of system NOL/(A) at MD \$ (125,518)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (117,569)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,449)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8,413
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,036)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,624
Changes of assumptions	\$ 0	\$ 130
Net difference between projected and actual earnings on investments	\$ 4,630	\$ 0
Changes in proportionate share	\$ 5,682	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,312	\$ 1,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,686
2 nd Fiscal Year	1,322
3 rd Fiscal Year	(40)
4 th Fiscal Year	(410)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06154209%
Employer's proportionate share at MD 0.06126255%

Employer's proportionate share of system NOL/(A) at prior MD \$ (248,574)
Employer's proportionate share of system NOL/(A) at MD \$ (273,907)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (256,561)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (288,856)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (33,714)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,604)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (52,318)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,544
Changes of assumptions	\$ 0	\$ 285
Net difference between projected and actual earnings on investments	\$ 10,105	\$ 0
Changes in proportionate share	\$ 533	\$ 2,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,638	\$ 6,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,088

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)
1 st Fiscal Year	\$ 2,186
2 nd Fiscal Year	2,885
3 rd Fiscal Year	(88)
4 th Fiscal Year	(895)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13769745%
Employer's proportionate share at MD 0.12905504%

Employer's proportionate share of system NOL/(A) at prior MD \$ (556,172)
Employer's proportionate share of system NOL/(A) at MD \$ (577,010)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (540,469)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (608,500)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (71,022)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,296
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (61,726)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,465
Changes of assumptions	\$ 0	\$ 599
Net difference between projected and actual earnings on investments	\$ 21,286	\$ 0
Changes in proportionate share	\$ 16,470	\$ 158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37,756	\$ 8,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,526
2 nd Fiscal Year	6,078
3 rd Fiscal Year	(186)
4 th Fiscal Year	(1,885)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11299097%
Employer's proportionate share at MD 0.09924438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (456,380)
Employer's proportionate share of system NOL/(A) at MD \$ (443,726)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (415,625)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (467,942)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (54,616)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (105,447)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (160,063)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,741
Changes of assumptions	\$ 0	\$ 461
Net difference between projected and actual earnings on investments	\$ 16,369	\$ 0
Changes in proportionate share	\$ 26,197	\$ 16,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42,566	\$ 22,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,158

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,077
2 nd Fiscal Year	4,674
3 rd Fiscal Year	(143)
4 th Fiscal Year	(1,449)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 20,158

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00983149%
Employer's proportionate share at MD 0.01000933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,710)
Employer's proportionate share of system NOL/(A) at MD \$ (44,752)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,918)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,194)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,508)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 707
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,801)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 579
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 1,651	\$ 0
Changes in proportionate share	\$ 97	\$ 339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,748	\$ 964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 784

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 473
2 nd Fiscal Year	471
3 rd Fiscal Year	(14)
4 th Fiscal Year	(146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02875242%
Employer's proportionate share at MD 0.02816368%

Employer's proportionate share of system NOL/(A) at prior MD \$ (116,133)
Employer's proportionate share of system NOL/(A) at MD \$ (125,921)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (117,947)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,499)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,797)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,296)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,629
Changes of assumptions	\$ 0	\$ 131
Net difference between projected and actual earnings on investments	\$ 4,645	\$ 0
Changes in proportionate share	\$ 1,122	\$ 781
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,767	\$ 2,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,352
2 nd Fiscal Year	1,326
3 rd Fiscal Year	(40)
4 th Fiscal Year	(411)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03402398%
Employer's proportionate share at MD 0.03252973%

Employer's proportionate share of system NOL/(A) at prior MD \$ (137,426)
Employer's proportionate share of system NOL/(A) at MD \$ (145,442)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (136,231)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (153,379)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,902)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,786)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (27,688)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,882
Changes of assumptions	\$ 0	\$ 151
Net difference between projected and actual earnings on investments	\$ 5,365	\$ 0
Changes in proportionate share	\$ 2,847	\$ 1,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,212	\$ 3,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,054

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,045
2 nd Fiscal Year	1,532
3 rd Fiscal Year	(47)
4 th Fiscal Year	(475)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,054

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15441382%
Employer's proportionate share at MD 0.15751645%

Employer's proportionate share of system NOL/(A) at prior MD \$ (623,691)
Employer's proportionate share of system NOL/(A) at MD \$ (704,262)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (659,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (742,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (86,685)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35,093)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (121,778)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,111
Changes of assumptions	\$ 0	\$ 732
Net difference between projected and actual earnings on investments	\$ 25,981	\$ 0
Changes in proportionate share	\$ 0	\$ 8,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,981	\$ 18,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,542

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,650
2 nd Fiscal Year	7,418
3 rd Fiscal Year	(226)
4 th Fiscal Year	(2,300)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01467318%
Employer's proportionate share at MD 0.01380898%

Employer's proportionate share of system NOL/(A) at prior MD \$ (59,266)
Employer's proportionate share of system NOL/(A) at MD \$ (61,740)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,831)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,110)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,599)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,277)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,876)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 799
Changes of assumptions	\$ 0	\$ 64
Net difference between projected and actual earnings on investments	\$ 2,278	\$ 0
Changes in proportionate share	\$ 1,647	\$ 1,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,925	\$ 2,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 953
2 nd Fiscal Year	650
3 rd Fiscal Year	(20)
4 th Fiscal Year	(202)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06127800%
Employer's proportionate share at MD 0.06431410%

Employer's proportionate share of system NOL/(A) at prior MD \$ (247,507)
Employer's proportionate share of system NOL/(A) at MD \$ (287,551)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (269,341)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (303,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,393)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (25,083)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (60,476)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,720
Changes of assumptions	\$ 0	\$ 299
Net difference between projected and actual earnings on investments	\$ 10,608	\$ 0
Changes in proportionate share	\$ 0	\$ 7,495
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,608	\$ 11,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (906)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,903)
2 nd Fiscal Year	3,029
3 rd Fiscal Year	(92)
4 th Fiscal Year	(939)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (906)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02172890%
Employer's proportionate share at MD 0.02278406%

Employer's proportionate share of system NOL/(A) at prior MD \$ (87,765)
Employer's proportionate share of system NOL/(A) at MD \$ (101,868)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (95,417)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (107,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,539)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12,989
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,318
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 3,758	\$ 0
Changes in proportionate share	\$ 1,728	\$ 2,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,486	\$ 3,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,344
2 nd Fiscal Year	1,073
3 rd Fiscal Year	(33)
4 th Fiscal Year	(333)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.90194646%
Employer's proportionate share at MD 0.84642369%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,643,038)
Employer's proportionate share of system NOL/(A) at MD \$ (3,784,394)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,544,733)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,990,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (465,806)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 41,806
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (424,000)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 48,960
Changes of assumptions	\$ 0	\$ 3,931
Net difference between projected and actual earnings on investments	\$ 139,608	\$ 0
Changes in proportionate share	\$ 105,807	\$ 3,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 245,415	\$ 56,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,395

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 163,110
2 nd Fiscal Year	39,862
3 rd Fiscal Year	(1,217)
4 th Fiscal Year	(12,361)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 189,395

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06304685%
Employer's proportionate share at MD 0.06395633%

Employer's proportionate share of system NOL/(A) at prior MD \$ (254,652)
Employer's proportionate share of system NOL/(A) at MD \$ (285,951)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (267,842)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (301,557)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,197)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,505
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,692)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,699
Changes of assumptions	\$ 0	\$ 297
Net difference between projected and actual earnings on investments	\$ 10,549	\$ 0
Changes in proportionate share	\$ 1,565	\$ 1,733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,114	\$ 5,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,385

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,398
2 nd Fiscal Year	3,012
3 rd Fiscal Year	(92)
4 th Fiscal Year	(934)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02754150%
Employer's proportionate share at MD 0.02922206%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,242)
Employer's proportionate share of system NOL/(A) at MD \$ (130,653)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (122,379)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (137,783)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,082)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,044)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,126)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,690
Changes of assumptions	\$ 0	\$ 136
Net difference between projected and actual earnings on investments	\$ 4,820	\$ 0
Changes in proportionate share	\$ 0	\$ 3,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,820	\$ 5,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (1,892)
2 nd Fiscal Year	1,376
3 rd Fiscal Year	(42)
4 th Fiscal Year	(427)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.26361426%
Employer's proportionate share at MD 0.25363232%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,064,760)
Employer's proportionate share of system NOL/(A) at MD \$ (1,134,000)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,062,185)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,195,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (139,579)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 86,916
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (52,663)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,671
Changes of assumptions	\$ 0	\$ 1,178
Net difference between projected and actual earnings on investments	\$ 41,834	\$ 0
Changes in proportionate share	\$ 26,592	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 68,426	\$ 15,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,700
2 nd Fiscal Year	11,945
3 rd Fiscal Year	(365)
4 th Fiscal Year	(3,704)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 52,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03614441%
Employer's proportionate share at MD 0.03871495%

Employer's proportionate share of system NOL/(A) at prior MD \$ (145,990)
Employer's proportionate share of system NOL/(A) at MD \$ (173,096)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (162,134)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (182,543)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,306)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,368)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,239
Changes of assumptions	\$ 0	\$ 180
Net difference between projected and actual earnings on investments	\$ 6,386	\$ 0
Changes in proportionate share	\$ 0	\$ 5,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,386	\$ 7,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,337)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,540)
2 nd Fiscal Year	1,823
3 rd Fiscal Year	(56)
4 th Fiscal Year	(565)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01318440%
Employer's proportionate share at MD 0.01140691%

Employer's proportionate share of system NOL/(A) at prior MD \$ (53,253)
Employer's proportionate share of system NOL/(A) at MD \$ (51,001)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,771)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,784)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,277)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,674)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,951)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 660
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 1,881	\$ 0
Changes in proportionate share	\$ 3,387	\$ 512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,268	\$ 1,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,043

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)
1 st Fiscal Year	\$ 3,689
2 nd Fiscal Year	537
3 rd Fiscal Year	(16)
4 th Fiscal Year	(167)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06081745%
Employer's proportionate share at MD 0.05905320%

Employer's proportionate share of system NOL/(A) at prior MD \$ (245,647)
Employer's proportionate share of system NOL/(A) at MD \$ (264,029)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (247,309)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (278,439)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,498)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,353)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,851)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,416
Changes of assumptions	\$ 0	\$ 274
Net difference between projected and actual earnings on investments	\$ 9,740	\$ 0
Changes in proportionate share	\$ 3,362	\$ 692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,102	\$ 4,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,886
2 nd Fiscal Year	2,781
3 rd Fiscal Year	(85)
4 th Fiscal Year	(862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01245510%
Employer's proportionate share at MD 0.01285462%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,307)
Employer's proportionate share of system NOL/(A) at MD \$ (57,474)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,834)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,074)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,966)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,040)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 744
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 2,120	\$ 0
Changes in proportionate share	\$ 0	\$ 1,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,120	\$ 2,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (664)
2 nd Fiscal Year	605
3 rd Fiscal Year	(18)
4 th Fiscal Year	(188)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01529489%
Employer's proportionate share at MD 0.01634792%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,777)
Employer's proportionate share of system NOL/(A) at MD \$ (73,092)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (68,463)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,081)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,997)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,849)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,846)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 946
Changes of assumptions	\$ 0	\$ 76
Net difference between projected and actual earnings on investments	\$ 2,696	\$ 0
Changes in proportionate share	\$ 0	\$ 2,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,696	\$ 3,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (475)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (982)
2 nd Fiscal Year	770
3 rd Fiscal Year	(23)
4 th Fiscal Year	(239)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01633311%
Employer's proportionate share at MD 0.01566122%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,971)
Employer's proportionate share of system NOL/(A) at MD \$ (70,022)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,588)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,843)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,619)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,447)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,066)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 906
Changes of assumptions	\$ 0	\$ 73
Net difference between projected and actual earnings on investments	\$ 2,583	\$ 0
Changes in proportionate share	\$ 1,281	\$ 817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,864	\$ 1,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,068

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)
1 st Fiscal Year	\$ 1,582
2 nd Fiscal Year	738
3 rd Fiscal Year	(23)
4 th Fiscal Year	(229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,068

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01350613%
Employer's proportionate share at MD 0.01382736%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,552)
Employer's proportionate share of system NOL/(A) at MD \$ (61,823)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,908)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,197)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,609)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,562)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,171)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 800
Changes of assumptions	\$ 0	\$ 64
Net difference between projected and actual earnings on investments	\$ 2,281	\$ 0
Changes in proportionate share	\$ 0	\$ 1,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,281	\$ 2,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (346)
2 nd Fiscal Year	651
3 rd Fiscal Year	(20)
4 th Fiscal Year	(202)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 84

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01752782%
Employer's proportionate share at MD 0.01720806%

Employer's proportionate share of system NOL/(A) at prior MD \$ (70,796)
Employer's proportionate share of system NOL/(A) at MD \$ (76,938)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,066)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (81,137)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,470)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10,731
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 995
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 2,838	\$ 0
Changes in proportionate share	\$ 1,926	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,764	\$ 1,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,689

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,155
2 nd Fiscal Year	810
3 rd Fiscal Year	(25)
4 th Fiscal Year	(251)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01591583%
Employer's proportionate share at MD 0.01654917%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,285)
Employer's proportionate share of system NOL/(A) at MD \$ (73,992)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,306)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (78,030)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,107)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,339)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,446)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 957
Changes of assumptions	\$ 0	\$ 77
Net difference between projected and actual earnings on investments	\$ 2,730	\$ 0
Changes in proportionate share	\$ 0	\$ 1,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,730	\$ 2,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (539)
2 nd Fiscal Year	779
3 rd Fiscal Year	(24)
4 th Fiscal Year	(242)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06839959%
Employer's proportionate share at MD 0.06825049%

Employer's proportionate share of system NOL/(A) at prior MD \$ (276,272)
Employer's proportionate share of system NOL/(A) at MD \$ (305,151)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (285,826)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (321,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,560)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,938)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (47,498)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,948
Changes of assumptions	\$ 0	\$ 317
Net difference between projected and actual earnings on investments	\$ 11,257	\$ 0
Changes in proportionate share	\$ 284	\$ 560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,541	\$ 4,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,716

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,597
2 nd Fiscal Year	3,214
3 rd Fiscal Year	(98)
4 th Fiscal Year	(997)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06489069%
Employer's proportionate share at MD 0.06349496%

Employer's proportionate share of system NOL/(A) at prior MD \$ (262,099)
Employer's proportionate share of system NOL/(A) at MD \$ (283,888)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (265,910)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (299,382)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (34,943)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,618
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,325)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,673
Changes of assumptions	\$ 0	\$ 295
Net difference between projected and actual earnings on investments	\$ 10,473	\$ 0
Changes in proportionate share	\$ 3,130	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,603	\$ 3,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,635

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)
1 st Fiscal Year	\$ 7,663
2 nd Fiscal Year	2,990
3 rd Fiscal Year	(91)
4 th Fiscal Year	(927)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00782117%
Employer's proportionate share at MD 0.00626809%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,590)
Employer's proportionate share of system NOL/(A) at MD \$ (28,025)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,250)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,554)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,449)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,815
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 12,366

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 363
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 1,034	\$ 0
Changes in proportionate share	\$ 3,828	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,862	\$ 392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,470

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)
1 st Fiscal Year	\$ 4,276
2 nd Fiscal Year	295
3 rd Fiscal Year	(9)
4 th Fiscal Year	(92)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00711325%
Employer's proportionate share at MD 0.00694817%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,731)
Employer's proportionate share of system NOL/(A) at MD \$ (31,066)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,098)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,761)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,824)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15,139
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 11,315

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 402
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,146	\$ 0
Changes in proportionate share	\$ 2,008	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,154	\$ 434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,720

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,504
2 nd Fiscal Year	327
3 rd Fiscal Year	(10)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01260938%
Employer's proportionate share at MD 0.01465665%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,930)
Employer's proportionate share of system NOL/(A) at MD \$ (65,530)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,380)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,066)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,135
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (931)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 848
Changes of assumptions	\$ 0	\$ 68
Net difference between projected and actual earnings on investments	\$ 2,417	\$ 0
Changes in proportionate share	\$ 1,526	\$ 3,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,943	\$ 4,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (874)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,329)
2 nd Fiscal Year	690
3 rd Fiscal Year	(21)
4 th Fiscal Year	(214)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (874)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00434307%
Employer's proportionate share at MD 0.00466451%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,542)
Employer's proportionate share of system NOL/(A) at MD \$ (20,855)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,534)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,567)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,574
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,007

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 270
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 769	\$ 0
Changes in proportionate share	\$ 612	\$ 612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,381	\$ 904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 333
2 nd Fiscal Year	220
3 rd Fiscal Year	(7)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00514085%
Employer's proportionate share at MD 0.00453443%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,764)
Employer's proportionate share of system NOL/(A) at MD \$ (20,274)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,990)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,380)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,495)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,515)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,010)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 262
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 748	\$ 0
Changes in proportionate share	\$ 1,155	\$ 436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,903	\$ 719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,043
2 nd Fiscal Year	214
3 rd Fiscal Year	(7)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00318221%
Employer's proportionate share at MD 0.00315456%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,853)
Employer's proportionate share of system NOL/(A) at MD \$ (14,104)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,211)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,874)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,736)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,801
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 182
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 520	\$ 0
Changes in proportionate share	\$ 738	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,258	\$ 197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,061

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 963
2 nd Fiscal Year	149
3 rd Fiscal Year	(5)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,061

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00768595%
Employer's proportionate share at MD 0.00798997%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,044)
Employer's proportionate share of system NOL/(A) at MD \$ (35,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,461)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,673)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,397)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,450
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 53

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 462
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 1,318	\$ 0
Changes in proportionate share	\$ 660	\$ 579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,978	\$ 1,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 651
2 nd Fiscal Year	376
3 rd Fiscal Year	(11)
4 th Fiscal Year	(117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052292%
Employer's proportionate share at MD 0.00054796%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,112)
Employer's proportionate share of system NOL/(A) at MD \$ (2,450)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,295)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,584)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (302)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (934)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,236)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 90	\$ 0
Changes in proportionate share	\$ 0	\$ 137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 90	\$ 172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (82)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (98)
2 nd Fiscal Year	26
3 rd Fiscal Year	(1)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (82)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00013578%
Employer's proportionate share at MD 0.00085441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (548)
Employer's proportionate share of system NOL/(A) at MD \$ (3,820)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,029)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (470)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (931)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,401)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 141	\$ 0
Changes in proportionate share	\$ 56	\$ 1,370
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 197	\$ 1,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,226)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,253)
2 nd Fiscal Year	40
3 rd Fiscal Year	(1)
4 th Fiscal Year	(12)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00029449%
Employer's proportionate share at MD 0.00038438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,189)
Employer's proportionate share of system NOL/(A) at MD \$ (1,719)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,610)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,812)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (485)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (697)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 63	\$ 0
Changes in proportionate share	\$ 0	\$ 206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 63	\$ 230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (179)
2 nd Fiscal Year	18
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00150993%
Employer's proportionate share at MD 0.00079846%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,099)
Employer's proportionate share of system NOL/(A) at MD \$ (3,570)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,344)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,765)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (439)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,036)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,475)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 132	\$ 0
Changes in proportionate share	\$ 1,356	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,488	\$ 305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,158
2 nd Fiscal Year	38
3 rd Fiscal Year	(1)
4 th Fiscal Year	(12)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00127660%
Employer's proportionate share at MD 0.00106897%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,156)
Employer's proportionate share of system NOL/(A) at MD \$ (4,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,477)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (588)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,182
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,594

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 176	\$ 0
Changes in proportionate share	\$ 582	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 758	\$ 67
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 691

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 658
2 nd Fiscal Year	50
3 rd Fiscal Year	(2)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00121671%
Employer's proportionate share at MD 0.00122507%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,914)
Employer's proportionate share of system NOL/(A) at MD \$ (5,477)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,130)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,776)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (674)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,069)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,743)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 202	\$ 0
Changes in proportionate share	\$ 0	\$ 222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 202	\$ 299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (97)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (135)
2 nd Fiscal Year	58
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (97)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00743036%
Employer's proportionate share at MD 0.00770909%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,012)
Employer's proportionate share of system NOL/(A) at MD \$ (34,468)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,285)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,349)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,242)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,109
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 446
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 1,272	\$ 0
Changes in proportionate share	\$ 844	\$ 531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,116	\$ 1,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,103

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)
1 st Fiscal Year	\$ 863
2 nd Fiscal Year	363
3 rd Fiscal Year	(11)
4 th Fiscal Year	(113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23515637%
Employer's proportionate share at MD 0.24732858%

Employer's proportionate share of system NOL/(A) at prior MD \$ (949,817)
Employer's proportionate share of system NOL/(A) at MD \$ (1,105,816)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,035,786)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,166,166)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (136,110)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,199
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (128,911)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,306
Changes of assumptions	\$ 0	\$ 1,149
Net difference between projected and actual earnings on investments	\$ 40,794	\$ 0
Changes in proportionate share	\$ 4,198	\$ 23,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44,992	\$ 38,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,341

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)
1 st Fiscal Year	\$ (1,340)
2 nd Fiscal Year	11,648
3 rd Fiscal Year	(356)
4 th Fiscal Year	(3,612)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13484742%
Employer's proportionate share at MD 0.12920005%

Employer's proportionate share of system NOL/(A) at prior MD \$ (544,660)
Employer's proportionate share of system NOL/(A) at MD \$ (577,659)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (541,076)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (609,184)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (71,102)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,790)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (74,892)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,473
Changes of assumptions	\$ 0	\$ 600
Net difference between projected and actual earnings on investments	\$ 21,310	\$ 0
Changes in proportionate share	\$ 10,762	\$ 1,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32,072	\$ 9,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,136

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)
1 st Fiscal Year	\$ 18,123
2 nd Fiscal Year	6,085
3 rd Fiscal Year	(186)
4 th Fiscal Year	(1,887)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 22,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16956725%
Employer's proportionate share at MD 0.15273553%

Employer's proportionate share of system NOL/(A) at prior MD \$ (684,897)
Employer's proportionate share of system NOL/(A) at MD \$ (682,887)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (639,640)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (720,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (84,054)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (26,891)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (110,945)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,835
Changes of assumptions	\$ 0	\$ 709
Net difference between projected and actual earnings on investments	\$ 25,192	\$ 0
Changes in proportionate share	\$ 32,076	\$ 5,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,268	\$ 15,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,892

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,149
2 nd Fiscal Year	7,193
3 rd Fiscal Year	(220)
4 th Fiscal Year	(2,230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 41,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23216712%
Employer's proportionate share at MD 0.22240924%

Employer's proportionate share of system NOL/(A) at prior MD \$ (937,743)
Employer's proportionate share of system NOL/(A) at MD \$ (994,400)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (931,426)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,048,670)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (122,397)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,562
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (118,835)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,865
Changes of assumptions	\$ 0	\$ 1,033
Net difference between projected and actual earnings on investments	\$ 36,684	\$ 0
Changes in proportionate share	\$ 18,595	\$ 1,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 55,279	\$ 15,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,021

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,114
2 nd Fiscal Year	10,474
3 rd Fiscal Year	(320)
4 th Fiscal Year	(3,248)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 40,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19035800%
Employer's proportionate share at MD 0.18996775%

Employer's proportionate share of system NOL/(A) at prior MD \$ (768,872)
Employer's proportionate share of system NOL/(A) at MD \$ (849,353)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (795,565)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (895,707)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (104,543)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 103,693
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (850)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,988
Changes of assumptions	\$ 0	\$ 882
Net difference between projected and actual earnings on investments	\$ 31,333	\$ 0
Changes in proportionate share	\$ 15,692	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,025	\$ 11,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,155

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,255
2 nd Fiscal Year	8,947
3 rd Fiscal Year	(273)
4 th Fiscal Year	(2,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 35,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04680100%
Employer's proportionate share at MD 0.04442009%

Employer's proportionate share of system NOL/(A) at prior MD \$ (189,033)
Employer's proportionate share of system NOL/(A) at MD \$ (198,604)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (186,027)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (209,443)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,445)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,705)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,150)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,569
Changes of assumptions	\$ 0	\$ 206
Net difference between projected and actual earnings on investments	\$ 7,327	\$ 0
Changes in proportionate share	\$ 4,537	\$ 1,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,864	\$ 3,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,052

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)
1 st Fiscal Year	\$ 6,671
2 nd Fiscal Year	2,092
3 rd Fiscal Year	(64)
4 th Fiscal Year	(649)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01132526%
Employer's proportionate share at MD 0.01268959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,744)
Employer's proportionate share of system NOL/(A) at MD \$ (56,736)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,143)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,832)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,983)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,512)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,495)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 734
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 2,093	\$ 0
Changes in proportionate share	\$ 26	\$ 2,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,119	\$ 3,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,275)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,669)
2 nd Fiscal Year	598
3 rd Fiscal Year	(18)
4 th Fiscal Year	(185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01252278%
Employer's proportionate share at MD 0.01203390%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,581)
Employer's proportionate share of system NOL/(A) at MD \$ (53,804)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,397)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,623)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,401
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,222)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 696
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 1,985	\$ 0
Changes in proportionate share	\$ 1,375	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,360	\$ 752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,608

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)
1 st Fiscal Year	\$ 2,234
2 nd Fiscal Year	567
3 rd Fiscal Year	(17)
4 th Fiscal Year	(176)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00158253%
Employer's proportionate share at MD 0.00148742%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,392)
Employer's proportionate share of system NOL/(A) at MD \$ (6,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,229)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,013)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (819)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,194)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,013)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 86
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 245	\$ 0
Changes in proportionate share	\$ 181	\$ 241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 426	\$ 334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46
2 nd Fiscal Year	70
3 rd Fiscal Year	(2)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 92

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03563305%
Employer's proportionate share at MD 0.03550441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (143,925)
Employer's proportionate share of system NOL/(A) at MD \$ (158,742)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (148,689)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (167,405)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,539)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,052
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,487)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,054
Changes of assumptions	\$ 0	\$ 165
Net difference between projected and actual earnings on investments	\$ 5,856	\$ 0
Changes in proportionate share	\$ 649	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,505	\$ 2,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,184
2 nd Fiscal Year	1,672
3 rd Fiscal Year	(51)
4 th Fiscal Year	(518)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00019893%
Employer's proportionate share at MD 0.00020483%

Employer's proportionate share of system NOL/(A) at prior MD \$ (803)
Employer's proportionate share of system NOL/(A) at MD \$ (916)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (858)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (113)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,473
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,360

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 34	\$ 0
Changes in proportionate share	\$ 205	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 239	\$ 24
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 215

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 209
2 nd Fiscal Year	10
3 rd Fiscal Year	0
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 215

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18010852%
Employer's proportionate share at MD 0.19124764%

Employer's proportionate share of system NOL/(A) at prior MD \$ (727,474)
Employer's proportionate share of system NOL/(A) at MD \$ (855,076)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (800,925)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (901,741)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (105,248)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (67,169)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (172,417)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,062
Changes of assumptions	\$ 0	\$ 888
Net difference between projected and actual earnings on investments	\$ 31,544	\$ 0
Changes in proportionate share	\$ 0	\$ 24,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31,544	\$ 36,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,793)

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)
1 st Fiscal Year	\$ (10,733)
2 nd Fiscal Year	9,007
3 rd Fiscal Year	(275)
4 th Fiscal Year	(2,793)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00300142%
Employer's proportionate share at MD 0.00228812%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,123)
Employer's proportionate share of system NOL/(A) at MD \$ (10,230)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,582)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,789)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,259)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,413)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,672)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 132
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 377	\$ 0
Changes in proportionate share	\$ 1,359	\$ 507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,736	\$ 650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,086

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,015
2 nd Fiscal Year	108
3 rd Fiscal Year	(3)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,086

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.32053611%
Employer's proportionate share at MD 0.30494475%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,294,673)
Employer's proportionate share of system NOL/(A) at MD \$ (1,363,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,277,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,437,829)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (167,818)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 136,952
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,866)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,639
Changes of assumptions	\$ 0	\$ 1,416
Net difference between projected and actual earnings on investments	\$ 50,297	\$ 0
Changes in proportionate share	\$ 43,368	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93,665	\$ 19,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,610

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)
1 st Fiscal Year	\$ 65,140
2 nd Fiscal Year	14,361
3 rd Fiscal Year	(438)
4 th Fiscal Year	(4,453)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 74,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34605115%
Employer's proportionate share at MD 0.35735361%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,397,730)
Employer's proportionate share of system NOL/(A) at MD \$ (1,597,742)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,496,559)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,684,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (196,660)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (104,698)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (301,358)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,671
Changes of assumptions	\$ 0	\$ 1,660
Net difference between projected and actual earnings on investments	\$ 58,941	\$ 0
Changes in proportionate share	\$ 0	\$ 32,348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58,941	\$ 54,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,834)
2 nd Fiscal Year	16,830
3 rd Fiscal Year	(514)
4 th Fiscal Year	(5,219)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14536731%
Employer's proportionate share at MD 0.15551355%

Employer's proportionate share of system NOL/(A) at prior MD \$ (587,151)
Employer's proportionate share of system NOL/(A) at MD \$ (695,307)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (651,274)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (733,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (85,583)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,183
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (78,400)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,995
Changes of assumptions	\$ 0	\$ 722
Net difference between projected and actual earnings on investments	\$ 25,650	\$ 0
Changes in proportionate share	\$ 3,679	\$ 19,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,329	\$ 29,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 277

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,553)
2 nd Fiscal Year	7,324
3 rd Fiscal Year	(224)
4 th Fiscal Year	(2,271)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04484974%
Employer's proportionate share at MD 0.04010832%

Employer's proportionate share of system NOL/(A) at prior MD \$ (181,152)
Employer's proportionate share of system NOL/(A) at MD \$ (179,326)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (167,969)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (189,113)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,072)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,412
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,660)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,320
Changes of assumptions	\$ 0	\$ 186
Net difference between projected and actual earnings on investments	\$ 6,615	\$ 0
Changes in proportionate share	\$ 9,036	\$ 359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,651	\$ 2,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,541
2 nd Fiscal Year	1,889
3 rd Fiscal Year	(58)
4 th Fiscal Year	(586)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00864908%
Employer's proportionate share at MD 0.01009562%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,934)
Employer's proportionate share of system NOL/(A) at MD \$ (45,138)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,279)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,556)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,205)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,761)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 584
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 1,665	\$ 0
Changes in proportionate share	\$ 0	\$ 3,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,665	\$ 3,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,085)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,398)
2 nd Fiscal Year	475
3 rd Fiscal Year	(15)
4 th Fiscal Year	(147)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01579791%
Employer's proportionate share at MD 0.01621185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,809)
Employer's proportionate share of system NOL/(A) at MD \$ (72,484)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,894)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,440)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,922)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,565
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,357)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 938
Changes of assumptions	\$ 0	\$ 75
Net difference between projected and actual earnings on investments	\$ 2,674	\$ 0
Changes in proportionate share	\$ 625	\$ 789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,299	\$ 1,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 993
2 nd Fiscal Year	763
3 rd Fiscal Year	(23)
4 th Fiscal Year	(237)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00111222%
Employer's proportionate share at MD 0.00095839%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,492)
Employer's proportionate share of system NOL/(A) at MD \$ (4,285)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,014)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,519)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (527)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,405
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,878

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 55
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 158	\$ 0
Changes in proportionate share	\$ 537	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 695	\$ 59
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 605
2 nd Fiscal Year	45
3 rd Fiscal Year	(1)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00068357%
Employer's proportionate share at MD 0.00131196%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,761)
Employer's proportionate share of system NOL/(A) at MD \$ (5,866)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,494)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,186)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (722)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 579
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 216	\$ 0
Changes in proportionate share	\$ 215	\$ 1,197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 431	\$ 1,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (888)
2 nd Fiscal Year	62
3 rd Fiscal Year	(2)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (848)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04372840%
Employer's proportionate share at MD 0.04293474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176,623)
Employer's proportionate share of system NOL/(A) at MD \$ (191,963)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,806)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (202,439)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (20,473)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (44,101)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,483
Changes of assumptions	\$ 0	\$ 199
Net difference between projected and actual earnings on investments	\$ 7,082	\$ 0
Changes in proportionate share	\$ 1,513	\$ 1,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,595	\$ 4,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,049

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,714
2 nd Fiscal Year	2,022
3 rd Fiscal Year	(62)
4 th Fiscal Year	(627)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.96885526%
Employer's proportionate share at MD 0.99171160%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,913,289)
Employer's proportionate share of system NOL/(A) at MD \$ (4,433,982)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,153,183)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,675,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (545,761)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (114,603)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (660,364)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57,364
Changes of assumptions	\$ 0	\$ 4,606
Net difference between projected and actual earnings on investments	\$ 163,572	\$ 0
Changes in proportionate share	\$ 0	\$ 44,813
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 163,572	\$ 106,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,992
2 nd Fiscal Year	46,705
3 rd Fiscal Year	(1,426)
4 th Fiscal Year	(14,482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 56,789

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.51415672%
Employer's proportionate share at MD 0.50874908%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,076,723)
Employer's proportionate share of system NOL/(A) at MD \$ (2,274,637)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,130,587)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,398,775)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (279,976)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50,069
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (229,907)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,428
Changes of assumptions	\$ 0	\$ 2,363
Net difference between projected and actual earnings on investments	\$ 83,912	\$ 0
Changes in proportionate share	\$ 16,670	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100,582	\$ 31,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,791

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,993
2 nd Fiscal Year	23,960
3 rd Fiscal Year	(731)
4 th Fiscal Year	(7,429)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 68,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05764728%
Employer's proportionate share at MD 0.05252271%

Employer's proportionate share of system NOL/(A) at prior MD \$ (232,842)
Employer's proportionate share of system NOL/(A) at MD \$ (234,831)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (219,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (247,647)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,904)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,789
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,115)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,038
Changes of assumptions	\$ 0	\$ 244
Net difference between projected and actual earnings on investments	\$ 8,663	\$ 0
Changes in proportionate share	\$ 10,734	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,397	\$ 3,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,115

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,484
2 nd Fiscal Year	2,474
3 rd Fiscal Year	(76)
4 th Fiscal Year	(767)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 16,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01411176%
Employer's proportionate share at MD 0.01239671%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,999)
Employer's proportionate share of system NOL/(A) at MD \$ (55,426)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,916)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,822)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,801)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,623)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 717
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 2,045	\$ 0
Changes in proportionate share	\$ 3,268	\$ 925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,313	\$ 1,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,613

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,228
2 nd Fiscal Year	584
3 rd Fiscal Year	(18)
4 th Fiscal Year	(181)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05686333%
Employer's proportionate share at MD 0.05548773%

Employer's proportionate share of system NOL/(A) at prior MD \$ (229,676)
Employer's proportionate share of system NOL/(A) at MD \$ (248,088)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (232,377)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (261,627)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,536)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20,001
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,535)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,210
Changes of assumptions	\$ 0	\$ 258
Net difference between projected and actual earnings on investments	\$ 9,152	\$ 0
Changes in proportionate share	\$ 4,583	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,735	\$ 3,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,545
2 nd Fiscal Year	2,613
3 rd Fiscal Year	(80)
4 th Fiscal Year	(810)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 10,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15844723%
Employer's proportionate share at MD 0.15869845%

Employer's proportionate share of system NOL/(A) at prior MD \$ (639,982)
Employer's proportionate share of system NOL/(A) at MD \$ (709,547)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (664,612)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (748,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (87,335)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89,501)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (176,836)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,180
Changes of assumptions	\$ 0	\$ 737
Net difference between projected and actual earnings on investments	\$ 26,176	\$ 0
Changes in proportionate share	\$ 0	\$ 9,425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,176	\$ 19,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,834

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,905
2 nd Fiscal Year	7,474
3 rd Fiscal Year	(228)
4 th Fiscal Year	(2,318)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,834

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.28725566%
Employer's proportionate share at MD 0.27266876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,160,250)
Employer's proportionate share of system NOL/(A) at MD \$ (1,219,113)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,141,908)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,285,646)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (150,056)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (71,010)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (221,066)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,772
Changes of assumptions	\$ 0	\$ 1,266
Net difference between projected and actual earnings on investments	\$ 44,974	\$ 0
Changes in proportionate share	\$ 27,798	\$ 10,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72,772	\$ 27,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,101

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,633
2 nd Fiscal Year	12,841
3 rd Fiscal Year	(392)
4 th Fiscal Year	(3,982)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 45,101

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01912853%
Employer's proportionate share at MD 0.01770587%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,262)
Employer's proportionate share of system NOL/(A) at MD \$ (79,164)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,150)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,484)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,744)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,398)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,142)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,024
Changes of assumptions	\$ 0	\$ 82
Net difference between projected and actual earnings on investments	\$ 2,920	\$ 0
Changes in proportionate share	\$ 2,711	\$ 990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,631	\$ 2,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,535

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)
1 st Fiscal Year	\$ 2,985
2 nd Fiscal Year	834
3 rd Fiscal Year	(25)
4 th Fiscal Year	(259)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01814250%
Employer's proportionate share at MD 0.01738039%

Employer's proportionate share of system NOL/(A) at prior MD \$ (73,279)
Employer's proportionate share of system NOL/(A) at MD \$ (77,708)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,787)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (81,949)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,565)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,242)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (27,807)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,005
Changes of assumptions	\$ 0	\$ 81
Net difference between projected and actual earnings on investments	\$ 2,867	\$ 0
Changes in proportionate share	\$ 1,452	\$ 2,036
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,319	\$ 3,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,197

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 657
2 nd Fiscal Year	819
3 rd Fiscal Year	(25)
4 th Fiscal Year	(254)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,197

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07989054%
Employer's proportionate share at MD 0.07456815%

Employer's proportionate share of system NOL/(A) at prior MD \$ (322,685)
Employer's proportionate share of system NOL/(A) at MD \$ (333,397)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (312,284)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (351,592)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,036)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,647
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,389)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,313
Changes of assumptions	\$ 0	\$ 346
Net difference between projected and actual earnings on investments	\$ 12,299	\$ 0
Changes in proportionate share	\$ 10,336	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22,635	\$ 4,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,976

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,660
2 nd Fiscal Year	3,512
3 rd Fiscal Year	(107)
4 th Fiscal Year	(1,089)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02339187%
Employer's proportionate share at MD 0.02276196%

Employer's proportionate share of system NOL/(A) at prior MD \$ (94,482)
Employer's proportionate share of system NOL/(A) at MD \$ (101,770)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (95,325)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (107,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,526)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23,214)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (35,740)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,317
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 3,754	\$ 0
Changes in proportionate share	\$ 1,200	\$ 2,541
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,954	\$ 3,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 284
2 nd Fiscal Year	1,072
3 rd Fiscal Year	(33)
4 th Fiscal Year	(332)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02739736%
Employer's proportionate share at MD 0.02825857%

Employer's proportionate share of system NOL/(A) at prior MD \$ (110,660)
Employer's proportionate share of system NOL/(A) at MD \$ (126,345)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (118,344)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (133,240)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,551)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,627)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,178)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,635
Changes of assumptions	\$ 0	\$ 131
Net difference between projected and actual earnings on investments	\$ 4,661	\$ 0
Changes in proportionate share	\$ 0	\$ 2,198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,661	\$ 3,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 697

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (180)
2 nd Fiscal Year	1,331
3 rd Fiscal Year	(41)
4 th Fiscal Year	(413)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 697

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02271821%
Employer's proportionate share at MD 0.02480648%

Employer's proportionate share of system NOL/(A) at prior MD \$ (91,761)
Employer's proportionate share of system NOL/(A) at MD \$ (110,911)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,887)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (116,964)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,652)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,389)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (27,041)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,435
Changes of assumptions	\$ 0	\$ 115
Net difference between projected and actual earnings on investments	\$ 4,092	\$ 0
Changes in proportionate share	\$ 0	\$ 4,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,092	\$ 6,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,000)
2 nd Fiscal Year	1,168
3 rd Fiscal Year	(36)
4 th Fiscal Year	(362)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01997803%
Employer's proportionate share at MD 0.01845445%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,693)
Employer's proportionate share of system NOL/(A) at MD \$ (82,511)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (77,285)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,156)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29,138
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 18,982

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,067
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 3,044	\$ 0
Changes in proportionate share	\$ 6,553	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,597	\$ 1,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,444

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,871
2 nd Fiscal Year	869
3 rd Fiscal Year	(27)
4 th Fiscal Year	(269)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07990079%
Employer's proportionate share at MD 0.07999777%

Employer's proportionate share of system NOL/(A) at prior MD \$ (322,726)
Employer's proportionate share of system NOL/(A) at MD \$ (357,673)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (335,022)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (377,193)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (44,025)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,284)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (60,309)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,627
Changes of assumptions	\$ 0	\$ 372
Net difference between projected and actual earnings on investments	\$ 13,195	\$ 0
Changes in proportionate share	\$ 0	\$ 1,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,195	\$ 6,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,047

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)
1 st Fiscal Year	\$ 4,563
2 nd Fiscal Year	3,768
3 rd Fiscal Year	(115)
4 th Fiscal Year	(1,168)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.22795665%
Employer's proportionate share at MD 0.23292761%

Employer's proportionate share of system NOL/(A) at prior MD \$ (920,736)
Employer's proportionate share of system NOL/(A) at MD \$ (1,041,429)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (975,476)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,098,264)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (128,185)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (165,067)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (293,252)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,473
Changes of assumptions	\$ 0	\$ 1,082
Net difference between projected and actual earnings on investments	\$ 38,419	\$ 0
Changes in proportionate share	\$ 0	\$ 24,730
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,419	\$ 39,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,100)
2 nd Fiscal Year	10,970
3 rd Fiscal Year	(335)
4 th Fiscal Year	(3,402)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03182413%
Employer's proportionate share at MD 0.03367507%

Employer's proportionate share of system NOL/(A) at prior MD \$ (128,540)
Employer's proportionate share of system NOL/(A) at MD \$ (150,563)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (141,028)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,780)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,532)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,497)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,029)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,948
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 5,554	\$ 0
Changes in proportionate share	\$ 0	\$ 3,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,554	\$ 5,962
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)
1 st Fiscal Year	\$ (1,454)
2 nd Fiscal Year	1,586
3 rd Fiscal Year	(48)
4 th Fiscal Year	(492)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11153397%
Employer's proportionate share at MD 0.10572956%

Employer's proportionate share of system NOL/(A) at prior MD \$ (450,495)
Employer's proportionate share of system NOL/(A) at MD \$ (472,721)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (442,784)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (498,520)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (58,185)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,324)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (76,509)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,116
Changes of assumptions	\$ 0	\$ 491
Net difference between projected and actual earnings on investments	\$ 17,439	\$ 0
Changes in proportionate share	\$ 11,061	\$ 3,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,500	\$ 9,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,586
2 nd Fiscal Year	4,979
3 rd Fiscal Year	(152)
4 th Fiscal Year	(1,544)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03275571%
Employer's proportionate share at MD 0.02906284%

Employer's proportionate share of system NOL/(A) at prior MD \$ (132,303)
Employer's proportionate share of system NOL/(A) at MD \$ (129,941)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (121,712)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (137,033)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,994)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,468)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,462)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,681
Changes of assumptions	\$ 0	\$ 135
Net difference between projected and actual earnings on investments	\$ 4,794	\$ 0
Changes in proportionate share	\$ 7,038	\$ 1,317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,832	\$ 3,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,699

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)
1 st Fiscal Year	\$ 7,796
2 nd Fiscal Year	1,369
3 rd Fiscal Year	(42)
4 th Fiscal Year	(424)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03332782%
Employer's proportionate share at MD 0.03327882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (134,614)
Employer's proportionate share of system NOL/(A) at MD \$ (148,791)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (139,368)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (156,911)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,314)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,855)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,169)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,925
Changes of assumptions	\$ 0	\$ 155
Net difference between projected and actual earnings on investments	\$ 5,489	\$ 0
Changes in proportionate share	\$ 94	\$ 1,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,583	\$ 3,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,393

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)
1 st Fiscal Year	\$ 1,360
2 nd Fiscal Year	1,567
3 rd Fiscal Year	(48)
4 th Fiscal Year	(486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12291930%
Employer's proportionate share at MD 0.13082016%

Employer's proportionate share of system NOL/(A) at prior MD \$ (496,482)
Employer's proportionate share of system NOL/(A) at MD \$ (584,902)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (547,861)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (616,823)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (71,993)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (55,245)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (127,238)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,567
Changes of assumptions	\$ 0	\$ 608
Net difference between projected and actual earnings on investments	\$ 21,577	\$ 0
Changes in proportionate share	\$ 0	\$ 18,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21,577	\$ 26,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,405)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,467)
2 nd Fiscal Year	6,161
3 rd Fiscal Year	(188)
4 th Fiscal Year	(1,910)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,405)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045225%
Employer's proportionate share at MD 0.00062634%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,827)
Employer's proportionate share of system NOL/(A) at MD \$ (2,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,623)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,953)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,129)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,474)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 103	\$ 0
Changes in proportionate share	\$ 0	\$ 408
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 103	\$ 447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (363)
2 nd Fiscal Year	29
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06490398%
Employer's proportionate share at MD 0.06444264%

Employer's proportionate share of system NOL/(A) at prior MD \$ (262,153)
Employer's proportionate share of system NOL/(A) at MD \$ (288,126)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (269,879)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (303,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,464)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,634)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,098)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,728
Changes of assumptions	\$ 0	\$ 299
Net difference between projected and actual earnings on investments	\$ 10,629	\$ 0
Changes in proportionate share	\$ 879	\$ 581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,508	\$ 4,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,900

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)
1 st Fiscal Year	\$ 4,899
2 nd Fiscal Year	3,035
3 rd Fiscal Year	(93)
4 th Fiscal Year	(941)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00534856%
Employer's proportionate share at MD 0.00558755%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,603)
Employer's proportionate share of system NOL/(A) at MD \$ (24,982)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,400)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,346)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,075)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,179
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 4,104

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 323
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 922	\$ 0
Changes in proportionate share	\$ 944	\$ 455
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,866	\$ 804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,062

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)
1 st Fiscal Year	\$ 888
2 nd Fiscal Year	263
3 rd Fiscal Year	(8)
4 th Fiscal Year	(82)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01383695%
Employer's proportionate share at MD 0.01556844%

Employer's proportionate share of system NOL/(A) at prior MD \$ (55,889)
Employer's proportionate share of system NOL/(A) at MD \$ (69,607)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,199)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,568)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,217
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,351)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 901
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 2,568	\$ 0
Changes in proportionate share	\$ 966	\$ 3,300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,534	\$ 4,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,222)
2 nd Fiscal Year	733
3 rd Fiscal Year	(22)
4 th Fiscal Year	(227)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00990102%
Employer's proportionate share at MD 0.00927558%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,991)
Employer's proportionate share of system NOL/(A) at MD \$ (41,471)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,845)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,735)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,105)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,656
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,551

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 537
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 1,530	\$ 0
Changes in proportionate share	\$ 2,056	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,586	\$ 580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,006

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)
1 st Fiscal Year	\$ 2,718
2 nd Fiscal Year	437
3 rd Fiscal Year	(13)
4 th Fiscal Year	(135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00116652%
Employer's proportionate share at MD 0.00124553%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,712)
Employer's proportionate share of system NOL/(A) at MD \$ (5,569)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,216)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,873)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (685)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,075)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,760)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 205	\$ 0
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 205	\$ 425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (220)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (258)
2 nd Fiscal Year	59
3 rd Fiscal Year	(2)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04366099%
Employer's proportionate share at MD 0.04030506%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176,350)
Employer's proportionate share of system NOL/(A) at MD \$ (180,206)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (168,793)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (190,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,181)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,613)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,794)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,331
Changes of assumptions	\$ 0	\$ 187
Net difference between projected and actual earnings on investments	\$ 6,648	\$ 0
Changes in proportionate share	\$ 6,395	\$ 1,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,043	\$ 4,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,306
2 nd Fiscal Year	1,898
3 rd Fiscal Year	(58)
4 th Fiscal Year	(589)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09486322%
Employer's proportionate share at MD 0.08864438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (383,161)
Employer's proportionate share of system NOL/(A) at MD \$ (396,333)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (371,233)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (417,962)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (48,783)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 43,474
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,309)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,127
Changes of assumptions	\$ 0	\$ 412
Net difference between projected and actual earnings on investments	\$ 14,621	\$ 0
Changes in proportionate share	\$ 14,566	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,187	\$ 5,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,648

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,895
2 nd Fiscal Year	4,175
3 rd Fiscal Year	(127)
4 th Fiscal Year	(1,294)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23,648

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.39498066%
Employer's proportionate share at MD 2.27239301%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,673,531)
Employer's proportionate share of system NOL/(A) at MD \$ (10,159,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,516,541)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,714,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,250,548)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (178,600)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,429,148)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 131,443
Changes of assumptions	\$ 0	\$ 10,554
Net difference between projected and actual earnings on investments	\$ 374,805	\$ 0
Changes in proportionate share	\$ 233,609	\$ 30,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 608,414	\$ 172,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 435,783

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 365,216
2 nd Fiscal Year	107,019
3 rd Fiscal Year	(3,267)
4 th Fiscal Year	(33,184)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 435,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01582667%
Employer's proportionate share at MD 0.01635115%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,925)
Employer's proportionate share of system NOL/(A) at MD \$ (73,107)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (68,477)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,096)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,998)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,349)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,347)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 946
Changes of assumptions	\$ 0	\$ 76
Net difference between projected and actual earnings on investments	\$ 2,697	\$ 0
Changes in proportionate share	\$ 0	\$ 1,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,697	\$ 2,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 529

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21
2 nd Fiscal Year	770
3 rd Fiscal Year	(24)
4 th Fiscal Year	(239)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 529

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03483979%
Employer's proportionate share at MD 0.03221208%

Employer's proportionate share of system NOL/(A) at prior MD \$ (140,721)
Employer's proportionate share of system NOL/(A) at MD \$ (144,021)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (134,901)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,881)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,727)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,353
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (374)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,863
Changes of assumptions	\$ 0	\$ 150
Net difference between projected and actual earnings on investments	\$ 5,313	\$ 0
Changes in proportionate share	\$ 6,429	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,742	\$ 2,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,729

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,729
2 nd Fiscal Year	1,517
3 rd Fiscal Year	(46)
4 th Fiscal Year	(470)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,729

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.31502511%
Employer's proportionate share at MD 0.32017421%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,272,413)
Employer's proportionate share of system NOL/(A) at MD \$ (1,431,512)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,340,856)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,509,636)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (176,199)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39,088
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (137,111)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,520
Changes of assumptions	\$ 0	\$ 1,487
Net difference between projected and actual earnings on investments	\$ 52,809	\$ 0
Changes in proportionate share	\$ 7,523	\$ 9,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60,332	\$ 29,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,513

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)
1 st Fiscal Year	\$ 20,570
2 nd Fiscal Year	15,079
3 rd Fiscal Year	(460)
4 th Fiscal Year	(4,676)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 30,513

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12292505%
Employer's proportionate share at MD 0.12841179%

Employer's proportionate share of system NOL/(A) at prior MD \$ (496,505)
Employer's proportionate share of system NOL/(A) at MD \$ (574,134)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (537,775)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (605,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (70,668)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 22,740
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (47,928)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,428
Changes of assumptions	\$ 0	\$ 596
Net difference between projected and actual earnings on investments	\$ 21,180	\$ 0
Changes in proportionate share	\$ 4,528	\$ 10,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,708	\$ 18,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,240
2 nd Fiscal Year	6,048
3 rd Fiscal Year	(185)
4 th Fiscal Year	(1,875)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 3.29000858%
Employer's proportionate share at MD 3.20667265%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,288,625)
Employer's proportionate share of system NOL/(A) at MD \$ (14,337,160)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,429,205)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,119,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,764,702)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 446,912
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,317,790)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 185,485
Changes of assumptions	\$ 0	\$ 14,894
Net difference between projected and actual earnings on investments	\$ 528,904	\$ 0
Changes in proportionate share	\$ 158,809	\$ 60,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 687,713	\$ 261,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 426,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 326,762
2 nd Fiscal Year	151,019
3 rd Fiscal Year	(4,610)
4 th Fiscal Year	(46,828)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 426,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16835674%
Employer's proportionate share at MD 0.14966090%

Employer's proportionate share of system NOL/(A) at prior MD \$ (680,007)
Employer's proportionate share of system NOL/(A) at MD \$ (669,140)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (626,764)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (705,658)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (82,362)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,457
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (72,905)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,657
Changes of assumptions	\$ 0	\$ 695
Net difference between projected and actual earnings on investments	\$ 24,685	\$ 0
Changes in proportionate share	\$ 35,628	\$ 632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60,313	\$ 9,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 50,329

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,681
2 nd Fiscal Year	7,048
3 rd Fiscal Year	(215)
4 th Fiscal Year	(2,186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 50,329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.64365139%
Employer's proportionate share at MD 0.62191542%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,599,763)
Employer's proportionate share of system NOL/(A) at MD \$ (2,780,608)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,604,516)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,932,360)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (342,254)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 120,254
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (222,000)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35,974
Changes of assumptions	\$ 0	\$ 2,889
Net difference between projected and actual earnings on investments	\$ 102,578	\$ 0
Changes in proportionate share	\$ 58,936	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 161,514	\$ 38,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,651

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,339
2 nd Fiscal Year	29,289
3 rd Fiscal Year	(894)
4 th Fiscal Year	(9,082)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 122,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05841183%
Employer's proportionate share at MD 0.05901771%

Employer's proportionate share of system NOL/(A) at prior MD \$ (235,930)
Employer's proportionate share of system NOL/(A) at MD \$ (263,871)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (247,160)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (278,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,479)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48,475)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (80,954)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,414
Changes of assumptions	\$ 0	\$ 274
Net difference between projected and actual earnings on investments	\$ 9,734	\$ 0
Changes in proportionate share	\$ 0	\$ 5,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,734	\$ 9,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,534)
2 nd Fiscal Year	2,779
3 rd Fiscal Year	(85)
4 th Fiscal Year	(862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.66159297%
Employer's proportionate share at MD 0.65914450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,672,230)
Employer's proportionate share of system NOL/(A) at MD \$ (2,947,061)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,760,427)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,107,897)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (362,742)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 74,712
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (288,030)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,127
Changes of assumptions	\$ 0	\$ 3,061
Net difference between projected and actual earnings on investments	\$ 108,718	\$ 0
Changes in proportionate share	\$ 15,915	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 124,633	\$ 41,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,445

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,976
2 nd Fiscal Year	31,042
3 rd Fiscal Year	(948)
4 th Fiscal Year	(9,626)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 83,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04091306%
Employer's proportionate share at MD 0.03947356%

Employer's proportionate share of system NOL/(A) at prior MD \$ (165,251)
Employer's proportionate share of system NOL/(A) at MD \$ (176,488)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (165,311)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (186,120)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,723)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,162
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,561)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,283
Changes of assumptions	\$ 0	\$ 183
Net difference between projected and actual earnings on investments	\$ 6,511	\$ 0
Changes in proportionate share	\$ 3,272	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,783	\$ 2,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,317

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)
1 st Fiscal Year	\$ 6,090
2 nd Fiscal Year	1,859
3 rd Fiscal Year	(57)
4 th Fiscal Year	(576)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15073852%
Employer's proportionate share at MD 0.14729876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (608,846)
Employer's proportionate share of system NOL/(A) at MD \$ (658,579)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (616,872)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (694,520)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (81,062)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,664
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (75,398)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,520
Changes of assumptions	\$ 0	\$ 684
Net difference between projected and actual earnings on investments	\$ 24,295	\$ 0
Changes in proportionate share	\$ 6,555	\$ 64
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,850	\$ 9,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,008
2 nd Fiscal Year	6,937
3 rd Fiscal Year	(212)
4 th Fiscal Year	(2,151)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 21,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18416140%
Employer's proportionate share at MD 0.17759394%

Employer's proportionate share of system NOL/(A) at prior MD \$ (743,844)
Employer's proportionate share of system NOL/(A) at MD \$ (794,030)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (743,745)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (837,364)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (97,734)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,215)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (113,949)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,273
Changes of assumptions	\$ 0	\$ 825
Net difference between projected and actual earnings on investments	\$ 29,292	\$ 0
Changes in proportionate share	\$ 12,516	\$ 1,578
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41,808	\$ 12,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,132

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,618
2 nd Fiscal Year	8,364
3 rd Fiscal Year	(255)
4 th Fiscal Year	(2,593)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01699501%
Employer's proportionate share at MD 0.01521329%

Employer's proportionate share of system NOL/(A) at prior MD \$ (68,644)
Employer's proportionate share of system NOL/(A) at MD \$ (68,019)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (63,712)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,731)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,372)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,906
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,466)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 880
Changes of assumptions	\$ 0	\$ 71
Net difference between projected and actual earnings on investments	\$ 2,509	\$ 0
Changes in proportionate share	\$ 3,395	\$ 201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,904	\$ 1,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,752

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)
1 st Fiscal Year	\$ 4,280
2 nd Fiscal Year	716
3 rd Fiscal Year	(22)
4 th Fiscal Year	(222)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01505597%
Employer's proportionate share at MD 0.02030502%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60,812)
Employer's proportionate share of system NOL/(A) at MD \$ (90,785)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (85,035)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,174)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,699)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (29,873)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,175
Changes of assumptions	\$ 0	\$ 94
Net difference between projected and actual earnings on investments	\$ 3,349	\$ 0
Changes in proportionate share	\$ 0	\$ 10,713
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,349	\$ 11,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,263)
2 nd Fiscal Year	956
3 rd Fiscal Year	(29)
4 th Fiscal Year	(297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10842396%
Employer's proportionate share at MD 0.10070641%

Employer's proportionate share of system NOL/(A) at prior MD \$ (437,934)
Employer's proportionate share of system NOL/(A) at MD \$ (450,262)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (421,748)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (474,835)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (55,421)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (51,032)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (106,453)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,825
Changes of assumptions	\$ 0	\$ 468
Net difference between projected and actual earnings on investments	\$ 16,610	\$ 0
Changes in proportionate share	\$ 14,707	\$ 6,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31,317	\$ 13,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,284

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,157
2 nd Fiscal Year	4,743
3 rd Fiscal Year	(145)
4 th Fiscal Year	(1,471)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05158666%
Employer's proportionate share at MD 0.05463026%

Employer's proportionate share of system NOL/(A) at prior MD \$ (208,363)
Employer's proportionate share of system NOL/(A) at MD \$ (244,254)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (228,786)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (257,584)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,064)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,083
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,981)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,160
Changes of assumptions	\$ 0	\$ 254
Net difference between projected and actual earnings on investments	\$ 9,011	\$ 0
Changes in proportionate share	\$ 2,704	\$ 5,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,715	\$ 9,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,501

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 804
2 nd Fiscal Year	2,573
3 rd Fiscal Year	(79)
4 th Fiscal Year	(798)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01769048%
Employer's proportionate share at MD 0.01790378%

Employer's proportionate share of system NOL/(A) at prior MD \$ (71,453)
Employer's proportionate share of system NOL/(A) at MD \$ (80,049)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,979)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,417)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,853)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,941)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,794)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,036
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 2,953	\$ 0
Changes in proportionate share	\$ 0	\$ 1,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,953	\$ 2,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 809

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 253
2 nd Fiscal Year	843
3 rd Fiscal Year	(26)
4 th Fiscal Year	(261)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 809

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06786487%
Employer's proportionate share at MD 0.07222275%

Employer's proportionate share of system NOL/(A) at prior MD \$ (274,112)
Employer's proportionate share of system NOL/(A) at MD \$ (322,911)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (302,461)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (340,534)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (39,746)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (41,859)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (81,605)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,178
Changes of assumptions	\$ 0	\$ 335
Net difference between projected and actual earnings on investments	\$ 11,912	\$ 0
Changes in proportionate share	\$ 0	\$ 11,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,912	\$ 16,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,400)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,643)
2 nd Fiscal Year	3,401
3 rd Fiscal Year	(104)
4 th Fiscal Year	(1,055)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14725188%
Employer's proportionate share at MD 0.14542930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (594,763)
Employer's proportionate share of system NOL/(A) at MD \$ (650,220)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (609,042)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (685,706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (80,033)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 112,449
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 32,416

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,412
Changes of assumptions	\$ 0	\$ 675
Net difference between projected and actual earnings on investments	\$ 23,987	\$ 0
Changes in proportionate share	\$ 14,860	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,847	\$ 9,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,760

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)
1 st Fiscal Year	\$ 25,243
2 nd Fiscal Year	6,849
3 rd Fiscal Year	(209)
4 th Fiscal Year	(2,124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 29,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03353304%
Employer's proportionate share at MD 0.03298221%

Employer's proportionate share of system NOL/(A) at prior MD \$ (135,443)
Employer's proportionate share of system NOL/(A) at MD \$ (147,465)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (138,126)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (155,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,151)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21,086
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,935

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,908
Changes of assumptions	\$ 0	\$ 153
Net difference between projected and actual earnings on investments	\$ 5,440	\$ 0
Changes in proportionate share	\$ 2,841	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,281	\$ 2,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,220

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,196
2 nd Fiscal Year	1,553
3 rd Fiscal Year	(47)
4 th Fiscal Year	(482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02824315%
Employer's proportionate share at MD 0.02601683%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114,076)
Employer's proportionate share of system NOL/(A) at MD \$ (116,322)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (108,956)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (122,671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,318)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,399)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,717)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,505
Changes of assumptions	\$ 0	\$ 121
Net difference between projected and actual earnings on investments	\$ 4,291	\$ 0
Changes in proportionate share	\$ 4,242	\$ 761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,533	\$ 2,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,146

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,339
2 nd Fiscal Year	1,225
3 rd Fiscal Year	(37)
4 th Fiscal Year	(380)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00242470%
Employer's proportionate share at MD 0.00306220%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,794)
Employer's proportionate share of system NOL/(A) at MD \$ (13,691)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,824)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,685)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5,210
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 3,525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 505	\$ 0
Changes in proportionate share	\$ 715	\$ 1,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,220	\$ 1,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (186)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (281)
2 nd Fiscal Year	144
3 rd Fiscal Year	(4)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (186)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01009770%
Employer's proportionate share at MD 0.01052848%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,785)
Employer's proportionate share of system NOL/(A) at MD \$ (47,073)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,092)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,642)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,794)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,868
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (926)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 609
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 1,737	\$ 0
Changes in proportionate share	\$ 893	\$ 821
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,630	\$ 1,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,151

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 824
2 nd Fiscal Year	496
3 rd Fiscal Year	(15)
4 th Fiscal Year	(154)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01781182%
Employer's proportionate share at MD 0.01780689%

Employer's proportionate share of system NOL/(A) at prior MD \$ (71,943)
Employer's proportionate share of system NOL/(A) at MD \$ (79,615)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,573)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,800)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,809)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,030
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 2,937	\$ 0
Changes in proportionate share	\$ 9	\$ 260
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,946	\$ 1,373
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)
1 st Fiscal Year	\$ 1,020
2 nd Fiscal Year	839
3 rd Fiscal Year	(26)
4 th Fiscal Year	(260)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11205569%
Employer's proportionate share at MD 0.10173686%

Employer's proportionate share of system NOL/(A) at prior MD \$ (452,602)
Employer's proportionate share of system NOL/(A) at MD \$ (454,870)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (426,063)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (479,694)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (55,988)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,747)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (68,735)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,885
Changes of assumptions	\$ 0	\$ 473
Net difference between projected and actual earnings on investments	\$ 16,780	\$ 0
Changes in proportionate share	\$ 19,665	\$ 3,017
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36,445	\$ 9,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,912
2 nd Fiscal Year	4,791
3 rd Fiscal Year	(146)
4 th Fiscal Year	(1,486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27,070

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01879378%
Employer's proportionate share at MD 0.01829656%

Employer's proportionate share of system NOL/(A) at prior MD \$ (75,910)
Employer's proportionate share of system NOL/(A) at MD \$ (81,805)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (76,624)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,269)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,069)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17,424
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 7,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,058
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 3,018	\$ 0
Changes in proportionate share	\$ 3,040	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,058	\$ 1,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,915

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,346
2 nd Fiscal Year	862
3 rd Fiscal Year	(26)
4 th Fiscal Year	(267)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01409210%
Employer's proportionate share at MD 0.01515878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,919)
Employer's proportionate share of system NOL/(A) at MD \$ (67,776)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (63,483)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,474)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,342)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,469
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (873)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 877
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 2,500	\$ 0
Changes in proportionate share	\$ 986	\$ 2,033
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,486	\$ 2,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 35
2 nd Fiscal Year	714
3 rd Fiscal Year	(22)
4 th Fiscal Year	(221)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01550798%
Employer's proportionate share at MD 0.01404306%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,638)
Employer's proportionate share of system NOL/(A) at MD \$ (62,787)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,214)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,728)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,451
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 6,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 812
Changes of assumptions	\$ 0	\$ 65
Net difference between projected and actual earnings on investments	\$ 2,316	\$ 0
Changes in proportionate share	\$ 3,766	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,082	\$ 877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,205

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,769
2 nd Fiscal Year	661
3 rd Fiscal Year	(20)
4 th Fiscal Year	(205)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,205

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01539575%
Employer's proportionate share at MD 0.01655812%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,185)
Employer's proportionate share of system NOL/(A) at MD \$ (74,032)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,344)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (78,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,112)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,836)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,948)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 958
Changes of assumptions	\$ 0	\$ 77
Net difference between projected and actual earnings on investments	\$ 2,731	\$ 0
Changes in proportionate share	\$ 0	\$ 2,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,731	\$ 3,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,136)

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)
1 st Fiscal Year	\$ (1,650)
2 nd Fiscal Year	780
3 rd Fiscal Year	(24)
4 th Fiscal Year	(242)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02325028%
Employer's proportionate share at MD 0.01443433%

Employer's proportionate share of system NOL/(A) at prior MD \$ (93,910)
Employer's proportionate share of system NOL/(A) at MD \$ (64,536)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (60,449)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (68,059)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,944)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9,422
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 835
Changes of assumptions	\$ 0	\$ 67
Net difference between projected and actual earnings on investments	\$ 2,381	\$ 0
Changes in proportionate share	\$ 16,800	\$ 682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,181	\$ 1,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,597

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)
1 st Fiscal Year	\$ 17,149
2 nd Fiscal Year	680
3 rd Fiscal Year	(21)
4 th Fiscal Year	(211)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01560882%
Employer's proportionate share at MD 0.01594493%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,045)
Employer's proportionate share of system NOL/(A) at MD \$ (71,290)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,776)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,181)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,775)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,910
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,865)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 922
Changes of assumptions	\$ 0	\$ 74
Net difference between projected and actual earnings on investments	\$ 2,630	\$ 0
Changes in proportionate share	\$ 263	\$ 640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,893	\$ 1,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,257

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 761
2 nd Fiscal Year	751
3 rd Fiscal Year	(23)
4 th Fiscal Year	(233)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,257

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01123097%
Employer's proportionate share at MD 0.01157758%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,363)
Employer's proportionate share of system NOL/(A) at MD \$ (51,764)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,486)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,589)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,371)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,232)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,603)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 670
Changes of assumptions	\$ 0	\$ 54
Net difference between projected and actual earnings on investments	\$ 1,910	\$ 0
Changes in proportionate share	\$ 0	\$ 696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,910	\$ 1,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 490

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 131
2 nd Fiscal Year	545
3 rd Fiscal Year	(17)
4 th Fiscal Year	(169)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01848329%
Employer's proportionate share at MD 0.01934408%

Employer's proportionate share of system NOL/(A) at prior MD \$ (74,656)
Employer's proportionate share of system NOL/(A) at MD \$ (86,488)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,011)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,208)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,645)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,027)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,672)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,119
Changes of assumptions	\$ 0	\$ 90
Net difference between projected and actual earnings on investments	\$ 3,191	\$ 0
Changes in proportionate share	\$ 0	\$ 1,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,191	\$ 3,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (526)
2 nd Fiscal Year	911
3 rd Fiscal Year	(28)
4 th Fiscal Year	(282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 75

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045315%
Employer's proportionate share at MD 0.00042979%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,830)
Employer's proportionate share of system NOL/(A) at MD \$ (1,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,026)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (237)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (715)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (952)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 71	\$ 0
Changes in proportionate share	\$ 45	\$ 76
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 116	\$ 103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	20
3 rd Fiscal Year	(1)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02152733%
Employer's proportionate share at MD 0.02123981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,951)
Employer's proportionate share of system NOL/(A) at MD \$ (94,964)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (88,950)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (100,147)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,689)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,484
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,205)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,229
Changes of assumptions	\$ 0	\$ 99
Net difference between projected and actual earnings on investments	\$ 3,503	\$ 0
Changes in proportionate share	\$ 898	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,401	\$ 1,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,073

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,414
2 nd Fiscal Year	1,000
3 rd Fiscal Year	(31)
4 th Fiscal Year	(310)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02963511%
Employer's proportionate share at MD 0.02807352%

Employer's proportionate share of system NOL/(A) at prior MD \$ (119,699)
Employer's proportionate share of system NOL/(A) at MD \$ (125,518)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (117,569)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,449)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,906)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,355)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,624
Changes of assumptions	\$ 0	\$ 130
Net difference between projected and actual earnings on investments	\$ 4,630	\$ 0
Changes in proportionate share	\$ 2,976	\$ 1,112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,606	\$ 2,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,740

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,868
2 nd Fiscal Year	1,322
3 rd Fiscal Year	(40)
4 th Fiscal Year	(410)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,740

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04826838%
Employer's proportionate share at MD 0.04758811%

Employer's proportionate share of system NOL/(A) at prior MD \$ (194,960)
Employer's proportionate share of system NOL/(A) at MD \$ (212,768)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (199,294)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (224,380)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,189)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,538
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,651)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,753
Changes of assumptions	\$ 0	\$ 221
Net difference between projected and actual earnings on investments	\$ 7,849	\$ 0
Changes in proportionate share	\$ 2,066	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,915	\$ 2,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,941

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)
1 st Fiscal Year	\$ 5,464
2 nd Fiscal Year	2,241
3 rd Fiscal Year	(68)
4 th Fiscal Year	(695)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.46912037%
Employer's proportionate share at MD 2.30802155%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,972,987)
Employer's proportionate share of system NOL/(A) at MD \$ (10,319,255)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,665,750)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,882,428)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,270,155)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 656,736
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (613,419)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133,504
Changes of assumptions	\$ 0	\$ 10,720
Net difference between projected and actual earnings on investments	\$ 380,682	\$ 0
Changes in proportionate share	\$ 362,548	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 743,230	\$ 144,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 599,006

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)
1 st Fiscal Year	\$ 527,332
2 nd Fiscal Year	108,697
3 rd Fiscal Year	(3,318)
4 th Fiscal Year	(33,705)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 599,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00514511%
Employer's proportionate share at MD 0.00404825%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,782)
Employer's proportionate share of system NOL/(A) at MD \$ (18,100)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,954)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,088)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,228)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,631
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 234
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 668	\$ 0
Changes in proportionate share	\$ 2,090	\$ 257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,758	\$ 510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,248

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,122
2 nd Fiscal Year	191
3 rd Fiscal Year	(6)
4 th Fiscal Year	(59)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00830280%
Employer's proportionate share at MD 0.01000511%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,536)
Employer's proportionate share of system NOL/(A) at MD \$ (44,733)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,900)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,175)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,506)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,918
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (588)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 579
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 1,650	\$ 0
Changes in proportionate share	\$ 938	\$ 3,244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,588	\$ 3,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,281)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,592)
2 nd Fiscal Year	471
3 rd Fiscal Year	(14)
4 th Fiscal Year	(146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21421585%
Employer's proportionate share at MD 0.23330640%

Employer's proportionate share of system NOL/(A) at prior MD \$ (865,236)
Employer's proportionate share of system NOL/(A) at MD \$ (1,043,122)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (977,062)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,100,050)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (128,394)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,352
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (102,042)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,495
Changes of assumptions	\$ 0	\$ 1,084
Net difference between projected and actual earnings on investments	\$ 38,481	\$ 0
Changes in proportionate share	\$ 8,079	\$ 36,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46,560	\$ 50,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,399)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,644)
2 nd Fiscal Year	10,988
3 rd Fiscal Year	(335)
4 th Fiscal Year	(3,407)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.35233562%
Employer's proportionate share at MD 0.32403067%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,423,114)
Employer's proportionate share of system NOL/(A) at MD \$ (1,448,754)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,357,006)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,527,820)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (178,321)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,145)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (187,466)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,743
Changes of assumptions	\$ 0	\$ 1,505
Net difference between projected and actual earnings on investments	\$ 53,445	\$ 0
Changes in proportionate share	\$ 53,939	\$ 6,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 107,384	\$ 26,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,958

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,896
2 nd Fiscal Year	15,260
3 rd Fiscal Year	(466)
4 th Fiscal Year	(4,732)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 80,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04386565%
Employer's proportionate share at MD 0.03681038%

Employer's proportionate share of system NOL/(A) at prior MD \$ (177,177)
Employer's proportionate share of system NOL/(A) at MD \$ (164,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (154,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (173,563)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,258)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,641)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,899)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,129
Changes of assumptions	\$ 0	\$ 171
Net difference between projected and actual earnings on investments	\$ 6,071	\$ 0
Changes in proportionate share	\$ 13,445	\$ 2,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,516	\$ 4,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,995

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,852
2 nd Fiscal Year	1,734
3 rd Fiscal Year	(53)
4 th Fiscal Year	(538)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04496460%
Employer's proportionate share at MD 0.04391807%

Employer's proportionate share of system NOL/(A) at prior MD \$ (181,616)
Employer's proportionate share of system NOL/(A) at MD \$ (196,359)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (183,924)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (207,076)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,169)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,988)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,157)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,540
Changes of assumptions	\$ 0	\$ 204
Net difference between projected and actual earnings on investments	\$ 7,244	\$ 0
Changes in proportionate share	\$ 1,994	\$ 973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,238	\$ 3,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,521

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,157
2 nd Fiscal Year	2,068
3 rd Fiscal Year	(63)
4 th Fiscal Year	(641)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00687726%
Employer's proportionate share at MD 0.00740143%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,778)
Employer's proportionate share of system NOL/(A) at MD \$ (33,092)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,996)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,898)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,073)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (853)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,926)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 428
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,221	\$ 0
Changes in proportionate share	\$ 69	\$ 999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,290	\$ 1,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (402)
2 nd Fiscal Year	349
3 rd Fiscal Year	(11)
4 th Fiscal Year	(108)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (171)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00962041%
Employer's proportionate share at MD 0.00886284%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,858)
Employer's proportionate share of system NOL/(A) at MD \$ (39,626)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,117)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,789)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,877)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,277
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 513
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 1,462	\$ 0
Changes in proportionate share	\$ 2,304	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,766	\$ 554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,212

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,937
2 nd Fiscal Year	417
3 rd Fiscal Year	(13)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10934307%
Employer's proportionate share at MD 0.11400820%

Employer's proportionate share of system NOL/(A) at prior MD \$ (441,646)
Employer's proportionate share of system NOL/(A) at MD \$ (509,735)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (477,454)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (537,554)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (62,741)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23,133)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (85,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,595
Changes of assumptions	\$ 0	\$ 530
Net difference between projected and actual earnings on investments	\$ 18,804	\$ 0
Changes in proportionate share	\$ 0	\$ 9,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,804	\$ 16,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,277)
2 nd Fiscal Year	5,369
3 rd Fiscal Year	(164)
4 th Fiscal Year	(1,665)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01090873%
Employer's proportionate share at MD 0.01208392%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,061)
Employer's proportionate share of system NOL/(A) at MD \$ (54,028)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,606)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,976)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,650)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,671)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,321)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 699
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 1,993	\$ 0
Changes in proportionate share	\$ 0	\$ 2,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,993	\$ 3,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,230)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,605)
2 nd Fiscal Year	569
3 rd Fiscal Year	(17)
4 th Fiscal Year	(176)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00809239%
Employer's proportionate share at MD 0.00766498%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,686)
Employer's proportionate share of system NOL/(A) at MD \$ (34,270)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,100)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,141)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,218)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,196)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,414)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 443
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 1,264	\$ 0
Changes in proportionate share	\$ 814	\$ 693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,078	\$ 1,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 906

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 668
2 nd Fiscal Year	361
3 rd Fiscal Year	(11)
4 th Fiscal Year	(112)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04683542%
Employer's proportionate share at MD 0.05646596%

Employer's proportionate share of system NOL/(A) at prior MD \$ (189,172)
Employer's proportionate share of system NOL/(A) at MD \$ (252,462)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (236,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (266,240)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,074)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (14,619)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (45,693)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,266
Changes of assumptions	\$ 0	\$ 262
Net difference between projected and actual earnings on investments	\$ 9,313	\$ 0
Changes in proportionate share	\$ 864	\$ 18,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10,177	\$ 21,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,703)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,457)
2 nd Fiscal Year	2,659
3 rd Fiscal Year	(81)
4 th Fiscal Year	(825)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11980180%
Employer's proportionate share at MD 0.12462482%

Employer's proportionate share of system NOL/(A) at prior MD \$ (483,890)
Employer's proportionate share of system NOL/(A) at MD \$ (557,202)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (521,916)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (587,612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (68,584)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (117,051)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (185,635)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,209
Changes of assumptions	\$ 0	\$ 579
Net difference between projected and actual earnings on investments	\$ 20,555	\$ 0
Changes in proportionate share	\$ 0	\$ 20,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20,555	\$ 27,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,400)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,269)
2 nd Fiscal Year	5,869
3 rd Fiscal Year	(179)
4 th Fiscal Year	(1,820)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.26061825%
Employer's proportionate share at MD 0.25829858%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,052,659)
Employer's proportionate share of system NOL/(A) at MD \$ (1,154,863)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,081,727)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,217,890)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (142,147)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (108,559)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (250,706)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,941
Changes of assumptions	\$ 0	\$ 1,200
Net difference between projected and actual earnings on investments	\$ 42,603	\$ 0
Changes in proportionate share	\$ 4,420	\$ 9,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,023	\$ 26,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,000

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)
1 st Fiscal Year	\$ 12,980
2 nd Fiscal Year	12,165
3 rd Fiscal Year	(371)
4 th Fiscal Year	(3,772)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 21,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13630963%
Employer's proportionate share at MD 0.13776972%

Employer's proportionate share of system NOL/(A) at prior MD \$ (550,566)
Employer's proportionate share of system NOL/(A) at MD \$ (615,974)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (576,965)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (649,591)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (75,818)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29,592
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (46,226)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,969
Changes of assumptions	\$ 0	\$ 640
Net difference between projected and actual earnings on investments	\$ 22,724	\$ 0
Changes in proportionate share	\$ 4,283	\$ 2,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,007	\$ 11,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,616

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,337
2 nd Fiscal Year	6,488
3 rd Fiscal Year	(198)
4 th Fiscal Year	(2,012)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 15,616

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19168454%
Employer's proportionate share at MD 0.18394062%

Employer's proportionate share of system NOL/(A) at prior MD \$ (774,230)
Employer's proportionate share of system NOL/(A) at MD \$ (822,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (770,324)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (867,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (101,227)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 66,473
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (34,754)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,640
Changes of assumptions	\$ 0	\$ 854
Net difference between projected and actual earnings on investments	\$ 30,339	\$ 0
Changes in proportionate share	\$ 22,431	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52,770	\$ 11,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,276

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,564
2 nd Fiscal Year	8,663
3 rd Fiscal Year	(264)
4 th Fiscal Year	(2,686)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 41,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.26375554%
Employer's proportionate share at MD 0.27026864%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,065,331)
Employer's proportionate share of system NOL/(A) at MD \$ (1,208,382)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,131,856)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,274,329)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (148,735)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (43,070)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (191,805)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,633
Changes of assumptions	\$ 0	\$ 1,255
Net difference between projected and actual earnings on investments	\$ 44,578	\$ 0
Changes in proportionate share	\$ 0	\$ 13,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44,578	\$ 30,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,693
2 nd Fiscal Year	12,728
3 rd Fiscal Year	(389)
4 th Fiscal Year	(3,947)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17648466%
Employer's proportionate share at MD 0.17964451%

Employer's proportionate share of system NOL/(A) at prior MD \$ (712,837)
Employer's proportionate share of system NOL/(A) at MD \$ (803,198)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (752,332)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (847,032)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (98,862)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,198)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (115,060)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,391
Changes of assumptions	\$ 0	\$ 834
Net difference between projected and actual earnings on investments	\$ 29,630	\$ 0
Changes in proportionate share	\$ 1,306	\$ 6,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,936	\$ 17,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,690

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,111
2 nd Fiscal Year	8,460
3 rd Fiscal Year	(258)
4 th Fiscal Year	(2,623)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 13,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.47658055%
Employer's proportionate share at MD 0.44776952%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,924,949)
Employer's proportionate share of system NOL/(A) at MD \$ (2,001,995)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,875,211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,111,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (246,417)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34,318)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (280,735)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,900
Changes of assumptions	\$ 0	\$ 2,080
Net difference between projected and actual earnings on investments	\$ 73,854	\$ 0
Changes in proportionate share	\$ 54,904	\$ 6,957
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 128,758	\$ 34,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,821

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,916
2 nd Fiscal Year	21,088
3 rd Fiscal Year	(644)
4 th Fiscal Year	(6,539)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 93,821

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.40926884%
Employer's proportionate share at MD 0.41629902%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,653,072)
Employer's proportionate share of system NOL/(A) at MD \$ (1,861,289)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,743,416)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,962,869)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (229,098)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,187)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (231,285)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,080
Changes of assumptions	\$ 0	\$ 1,934
Net difference between projected and actual earnings on investments	\$ 68,664	\$ 0
Changes in proportionate share	\$ 6,050	\$ 13,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74,714	\$ 39,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,303

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)
1 st Fiscal Year	\$ 22,375
2 nd Fiscal Year	19,606
3 rd Fiscal Year	(598)
4 th Fiscal Year	(6,079)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 35,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18259792%
Employer's proportionate share at MD 0.19251202%

Employer's proportionate share of system NOL/(A) at prior MD \$ (737,529)
Employer's proportionate share of system NOL/(A) at MD \$ (860,729)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (806,220)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (907,703)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (105,944)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 65,024
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (40,920)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,136
Changes of assumptions	\$ 0	\$ 894
Net difference between projected and actual earnings on investments	\$ 31,753	\$ 0
Changes in proportionate share	\$ 10,913	\$ 18,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42,666	\$ 30,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,743

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,765
2 nd Fiscal Year	9,066
3 rd Fiscal Year	(277)
4 th Fiscal Year	(2,811)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03104002%
Employer's proportionate share at MD 0.03044574%

Employer's proportionate share of system NOL/(A) at prior MD \$ (125,373)
Employer's proportionate share of system NOL/(A) at MD \$ (136,124)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (127,504)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,553)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,755)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,244)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (29,999)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,761
Changes of assumptions	\$ 0	\$ 141
Net difference between projected and actual earnings on investments	\$ 5,022	\$ 0
Changes in proportionate share	\$ 1,133	\$ 1,285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,155	\$ 3,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,968

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)
1 st Fiscal Year	\$ 2,022
2 nd Fiscal Year	1,434
3 rd Fiscal Year	(44)
4 th Fiscal Year	(445)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12164791%
Employer's proportionate share at MD 0.12455854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (491,346)
Employer's proportionate share of system NOL/(A) at MD \$ (556,906)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (521,638)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (587,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (68,547)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 43,086
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,461)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,205
Changes of assumptions	\$ 0	\$ 579
Net difference between projected and actual earnings on investments	\$ 20,545	\$ 0
Changes in proportionate share	\$ 7,020	\$ 5,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,565	\$ 13,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,235

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)
1 st Fiscal Year	\$ 10,367
2 nd Fiscal Year	5,866
3 rd Fiscal Year	(179)
4 th Fiscal Year	(1,819)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14,235

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00017657%
Employer's proportionate share at MD 0.00059710%

Employer's proportionate share of system NOL/(A) at prior MD \$ (713)
Employer's proportionate share of system NOL/(A) at MD \$ (2,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,501)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,815)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (329)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (303)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (632)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 98	\$ 0
Changes in proportionate share	\$ 57	\$ 801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 155	\$ 839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (684)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (701)
2 nd Fiscal Year	28
3 rd Fiscal Year	(1)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09729949%
Employer's proportionate share at MD 0.10522728%

Employer's proportionate share of system NOL/(A) at prior MD \$ (393,001)
Employer's proportionate share of system NOL/(A) at MD \$ (470,475)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (440,681)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (496,151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,909)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,452)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (73,361)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,087
Changes of assumptions	\$ 0	\$ 489
Net difference between projected and actual earnings on investments	\$ 17,356	\$ 0
Changes in proportionate share	\$ 1,204	\$ 15,108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18,560	\$ 21,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,124)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,391)
2 nd Fiscal Year	4,956
3 rd Fiscal Year	(151)
4 th Fiscal Year	(1,537)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00510569%
Employer's proportionate share at MD 0.00589382%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,622)
Employer's proportionate share of system NOL/(A) at MD \$ (26,352)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,683)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,790)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,243)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,004)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,247)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 341
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 972	\$ 0
Changes in proportionate share	\$ 69	\$ 1,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,041	\$ 1,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,012)
2 nd Fiscal Year	278
3 rd Fiscal Year	(8)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15664928%
Employer's proportionate share at MD 0.14316927%

Employer's proportionate share of system NOL/(A) at prior MD \$ (632,720)
Employer's proportionate share of system NOL/(A) at MD \$ (640,115)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (599,578)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (675,050)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (78,789)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 97,448
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 18,659

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,281
Changes of assumptions	\$ 0	\$ 665
Net difference between projected and actual earnings on investments	\$ 23,614	\$ 0
Changes in proportionate share	\$ 34,038	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57,652	\$ 8,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,706

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,260
2 nd Fiscal Year	6,743
3 rd Fiscal Year	(206)
4 th Fiscal Year	(2,091)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 48,706

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.32164338%
Employer's proportionate share at MD 0.32156194%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,299,145)
Employer's proportionate share of system NOL/(A) at MD \$ (1,437,716)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,346,667)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,516,179)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (176,963)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (113,486)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (290,449)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,600
Changes of assumptions	\$ 0	\$ 1,494
Net difference between projected and actual earnings on investments	\$ 53,038	\$ 0
Changes in proportionate share	\$ 155	\$ 13,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53,193	\$ 33,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,619

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,633
2 nd Fiscal Year	15,144
3 rd Fiscal Year	(462)
4 th Fiscal Year	(4,696)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 19,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09765772%
Employer's proportionate share at MD 0.11803438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (394,448)
Employer's proportionate share of system NOL/(A) at MD \$ (527,736)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (494,315)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (556,538)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (64,957)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 36,768
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,189)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,828
Changes of assumptions	\$ 0	\$ 548
Net difference between projected and actual earnings on investments	\$ 19,468	\$ 0
Changes in proportionate share	\$ 9,842	\$ 38,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,310	\$ 46,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,897)

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)
1 st Fiscal Year	\$ (20,562)
2 nd Fiscal Year	5,559
3 rd Fiscal Year	(170)
4 th Fiscal Year	(1,724)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,897)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.59333835%
Employer's proportionate share at MD 0.54484195%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,396,544)
Employer's proportionate share of system NOL/(A) at MD \$ (2,436,010)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,281,740)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,568,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (299,838)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (30,644)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (330,482)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,515
Changes of assumptions	\$ 0	\$ 2,531
Net difference between projected and actual earnings on investments	\$ 89,865	\$ 0
Changes in proportionate share	\$ 92,417	\$ 11,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 182,282	\$ 45,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 120,255
2 nd Fiscal Year	25,659
3 rd Fiscal Year	(783)
4 th Fiscal Year	(7,956)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 137,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04323846%
Employer's proportionate share at MD 0.04008593%

Employer's proportionate share of system NOL/(A) at prior MD \$ (174,644)
Employer's proportionate share of system NOL/(A) at MD \$ (179,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (167,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (189,007)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,060)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27,208
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 5,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,319
Changes of assumptions	\$ 0	\$ 186
Net difference between projected and actual earnings on investments	\$ 6,612	\$ 0
Changes in proportionate share	\$ 7,929	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,541	\$ 2,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,791
2 nd Fiscal Year	1,888
3 rd Fiscal Year	(58)
4 th Fiscal Year	(585)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 12,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00536166%
Employer's proportionate share at MD 0.00679179%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,656)
Employer's proportionate share of system NOL/(A) at MD \$ (30,366)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,443)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,024)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,738)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,240
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 393
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,120	\$ 0
Changes in proportionate share	\$ 758	\$ 2,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,878	\$ 3,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,272)

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)
1 st Fiscal Year	\$ (1,482)
2 nd Fiscal Year	320
3 rd Fiscal Year	(10)
4 th Fiscal Year	(99)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,272)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01243167%
Employer's proportionate share at MD 0.01216835%

Employer's proportionate share of system NOL/(A) at prior MD \$ (50,213)
Employer's proportionate share of system NOL/(A) at MD \$ (54,405)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,374)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,697)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (730)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,427)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 704
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 2,007	\$ 0
Changes in proportionate share	\$ 503	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,510	\$ 761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,749

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,372
2 nd Fiscal Year	573
3 rd Fiscal Year	(17)
4 th Fiscal Year	(178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02615794%
Employer's proportionate share at MD 0.02829000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (105,654)
Employer's proportionate share of system NOL/(A) at MD \$ (126,486)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (118,476)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (133,389)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,569)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,741)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,310)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,636
Changes of assumptions	\$ 0	\$ 131
Net difference between projected and actual earnings on investments	\$ 4,666	\$ 0
Changes in proportionate share	\$ 0	\$ 4,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,666	\$ 5,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,201)

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)
1 st Fiscal Year	\$ (2,080)
2 nd Fiscal Year	1,332
3 rd Fiscal Year	(41)
4 th Fiscal Year	(413)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03922857%
Employer's proportionate share at MD 0.03867753%

Employer's proportionate share of system NOL/(A) at prior MD \$ (158,448)
Employer's proportionate share of system NOL/(A) at MD \$ (172,929)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (161,977)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (182,366)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,285)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,267
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,018)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,237
Changes of assumptions	\$ 0	\$ 180
Net difference between projected and actual earnings on investments	\$ 6,379	\$ 0
Changes in proportionate share	\$ 1,050	\$ 341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,429	\$ 2,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,470
2 nd Fiscal Year	1,822
3 rd Fiscal Year	(56)
4 th Fiscal Year	(565)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09703186%
Employer's proportionate share at MD 0.10415441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (391,920)
Employer's proportionate share of system NOL/(A) at MD \$ (465,678)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (436,188)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (491,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,318)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36,688)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (94,006)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,025
Changes of assumptions	\$ 0	\$ 484
Net difference between projected and actual earnings on investments	\$ 17,179	\$ 0
Changes in proportionate share	\$ 0	\$ 14,754
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,179	\$ 21,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,084)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,318)
2 nd Fiscal Year	4,905
3 rd Fiscal Year	(150)
4 th Fiscal Year	(1,521)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,084)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34377744%
Employer's proportionate share at MD 0.34527263%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,388,546)
Employer's proportionate share of system NOL/(A) at MD \$ (1,543,728)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,445,965)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,627,976)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (190,011)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 55,791
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (134,220)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,972
Changes of assumptions	\$ 0	\$ 1,604
Net difference between projected and actual earnings on investments	\$ 56,949	\$ 0
Changes in proportionate share	\$ 8,103	\$ 2,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65,052	\$ 24,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,627

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,905
2 nd Fiscal Year	16,261
3 rd Fiscal Year	(496)
4 th Fiscal Year	(5,042)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 40,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03060348%
Employer's proportionate share at MD 0.03168583%

Employer's proportionate share of system NOL/(A) at prior MD \$ (123,610)
Employer's proportionate share of system NOL/(A) at MD \$ (141,669)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (132,697)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (149,400)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,472)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,909)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,833
Changes of assumptions	\$ 0	\$ 147
Net difference between projected and actual earnings on investments	\$ 5,226	\$ 0
Changes in proportionate share	\$ 0	\$ 3,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,226	\$ 5,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 123

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (861)
2 nd Fiscal Year	1,492
3 rd Fiscal Year	(46)
4 th Fiscal Year	(463)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34093190%
Employer's proportionate share at MD 0.31597241%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,377,053)
Employer's proportionate share of system NOL/(A) at MD \$ (1,412,725)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,323,259)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,489,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (173,887)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,596)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (180,483)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,277
Changes of assumptions	\$ 0	\$ 1,468
Net difference between projected and actual earnings on investments	\$ 52,116	\$ 0
Changes in proportionate share	\$ 47,564	\$ 5,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 99,680	\$ 24,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,931

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,119
2 nd Fiscal Year	14,881
3 rd Fiscal Year	(454)
4 th Fiscal Year	(4,614)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 74,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04634285%
Employer's proportionate share at MD 0.04583062%

Employer's proportionate share of system NOL/(A) at prior MD \$ (187,183)
Employer's proportionate share of system NOL/(A) at MD \$ (204,911)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (191,934)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (216,093)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,222)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,165)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (29,387)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,651
Changes of assumptions	\$ 0	\$ 213
Net difference between projected and actual earnings on investments	\$ 7,559	\$ 0
Changes in proportionate share	\$ 1,004	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,563	\$ 2,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,699

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)
1 st Fiscal Year	\$ 4,276
2 nd Fiscal Year	2,158
3 rd Fiscal Year	(66)
4 th Fiscal Year	(669)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02637412%
Employer's proportionate share at MD 0.03443121%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,527)
Employer's proportionate share of system NOL/(A) at MD \$ (153,943)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (144,194)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,345)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,948)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (11,533)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (30,481)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,992
Changes of assumptions	\$ 0	\$ 160
Net difference between projected and actual earnings on investments	\$ 5,679	\$ 0
Changes in proportionate share	\$ 134	\$ 15,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,813	\$ 17,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,693)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,762)
2 nd Fiscal Year	1,622
3 rd Fiscal Year	(49)
4 th Fiscal Year	(503)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.67360034%
Employer's proportionate share at MD 0.68194318%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,720,729)
Employer's proportionate share of system NOL/(A) at MD \$ (3,048,995)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,855,906)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,215,394)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (375,288)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 143,313
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (231,975)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,446
Changes of assumptions	\$ 0	\$ 3,167
Net difference between projected and actual earnings on investments	\$ 112,479	\$ 0
Changes in proportionate share	\$ 22,653	\$ 15,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 135,132	\$ 58,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 76,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,443
2 nd Fiscal Year	32,116
3 rd Fiscal Year	(980)
4 th Fiscal Year	(9,959)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 76,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.24278368%
Employer's proportionate share at MD 0.22937553%

Employer's proportionate share of system NOL/(A) at prior MD \$ (980,624)
Employer's proportionate share of system NOL/(A) at MD \$ (1,025,547)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (960,600)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,081,516)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (126,230)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29,147
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (97,083)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,268
Changes of assumptions	\$ 0	\$ 1,065
Net difference between projected and actual earnings on investments	\$ 37,833	\$ 0
Changes in proportionate share	\$ 26,210	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,043	\$ 14,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,710

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)
1 st Fiscal Year	\$ 42,587
2 nd Fiscal Year	10,802
3 rd Fiscal Year	(330)
4 th Fiscal Year	(3,350)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 49,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04589272%
Employer's proportionate share at MD 0.04371076%

Employer's proportionate share of system NOL/(A) at prior MD \$ (185,365)
Employer's proportionate share of system NOL/(A) at MD \$ (195,433)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (183,056)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (206,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,055)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,679)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (42,734)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,528
Changes of assumptions	\$ 0	\$ 203
Net difference between projected and actual earnings on investments	\$ 7,210	\$ 0
Changes in proportionate share	\$ 4,158	\$ 2,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11,368	\$ 4,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,564

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,206
2 nd Fiscal Year	2,059
3 rd Fiscal Year	(63)
4 th Fiscal Year	(638)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.01968435%
Employer's proportionate share at MD 0.96956277%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,118,592)
Employer's proportionate share of system NOL/(A) at MD \$ (4,334,953)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,060,426)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,571,533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (533,572)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 338,211
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (195,361)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56,083
Changes of assumptions	\$ 0	\$ 4,503
Net difference between projected and actual earnings on investments	\$ 159,918	\$ 0
Changes in proportionate share	\$ 126,770	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 286,688	\$ 60,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 226,102

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 195,993
2 nd Fiscal Year	45,662
3 rd Fiscal Year	(1,394)
4 th Fiscal Year	(14,159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 226,102

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10523908%
Employer's proportionate share at MD 0.10752578%

Employer's proportionate share of system NOL/(A) at prior MD \$ (425,070)
Employer's proportionate share of system NOL/(A) at MD \$ (480,752)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (450,307)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (506,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (59,174)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48,305)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (107,479)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,220
Changes of assumptions	\$ 0	\$ 499
Net difference between projected and actual earnings on investments	\$ 17,735	\$ 0
Changes in proportionate share	\$ 0	\$ 7,995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,735	\$ 14,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,021

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (318)
2 nd Fiscal Year	5,064
3 rd Fiscal Year	(155)
4 th Fiscal Year	(1,570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.30173843%
Employer's proportionate share at MD 0.29811440%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,218,747)
Employer's proportionate share of system NOL/(A) at MD \$ (1,332,881)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,248,472)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,405,623)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (164,059)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 78,849
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (85,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,244
Changes of assumptions	\$ 0	\$ 1,385
Net difference between projected and actual earnings on investments	\$ 49,171	\$ 0
Changes in proportionate share	\$ 15,142	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64,313	\$ 18,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,426
2 nd Fiscal Year	14,040
3 rd Fiscal Year	(429)
4 th Fiscal Year	(4,353)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 45,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03539218%
Employer's proportionate share at MD 0.03828171%

Employer's proportionate share of system NOL/(A) at prior MD \$ (142,952)
Employer's proportionate share of system NOL/(A) at MD \$ (171,159)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (160,320)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (180,500)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,067)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7,835
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (13,232)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,214
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 6,314	\$ 0
Changes in proportionate share	\$ 2,125	\$ 5,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,439	\$ 7,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 540

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (649)
2 nd Fiscal Year	1,803
3 rd Fiscal Year	(55)
4 th Fiscal Year	(559)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 540

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00512427%
Employer's proportionate share at MD 0.00541232%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,697)
Employer's proportionate share of system NOL/(A) at MD \$ (24,199)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,666)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,519)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,979)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,923)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,902)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 893	\$ 0
Changes in proportionate share	\$ 0	\$ 927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 893	\$ 1,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (541)
2 nd Fiscal Year	255
3 rd Fiscal Year	(8)
4 th Fiscal Year	(79)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05525775%
Employer's proportionate share at MD 0.04927141%

Employer's proportionate share of system NOL/(A) at prior MD \$ (223,191)
Employer's proportionate share of system NOL/(A) at MD \$ (220,294)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (206,343)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (232,317)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,115)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14,130
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,985)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,850
Changes of assumptions	\$ 0	\$ 229
Net difference between projected and actual earnings on investments	\$ 8,127	\$ 0
Changes in proportionate share	\$ 11,518	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,645	\$ 3,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,566

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,036
2 nd Fiscal Year	2,320
3 rd Fiscal Year	(71)
4 th Fiscal Year	(720)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 16,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04733986%
Employer's proportionate share at MD 0.04967338%

Employer's proportionate share of system NOL/(A) at prior MD \$ (191,210)
Employer's proportionate share of system NOL/(A) at MD \$ (222,092)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (208,027)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (234,212)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,336)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,098)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (31,434)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,873
Changes of assumptions	\$ 0	\$ 231
Net difference between projected and actual earnings on investments	\$ 8,193	\$ 0
Changes in proportionate share	\$ 181	\$ 4,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,374	\$ 7,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ (719)
2 nd Fiscal Year	2,339
3 rd Fiscal Year	(71)
4 th Fiscal Year	(725)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12381597%
Employer's proportionate share at MD 0.12031075%

Employer's proportionate share of system NOL/(A) at prior MD \$ (500,103)
Employer's proportionate share of system NOL/(A) at MD \$ (537,914)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (503,849)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (567,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (66,210)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26,569
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,641)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,959
Changes of assumptions	\$ 0	\$ 559
Net difference between projected and actual earnings on investments	\$ 19,844	\$ 0
Changes in proportionate share	\$ 9,475	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29,319	\$ 7,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,801

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,065
2 nd Fiscal Year	5,666
3 rd Fiscal Year	(173)
4 th Fiscal Year	(1,757)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 21,801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.54925014%
Employer's proportionate share at MD 0.53329355%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,218,468)
Employer's proportionate share of system NOL/(A) at MD \$ (2,384,376)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,233,377)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,514,504)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (293,483)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 253,490
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,993)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,847
Changes of assumptions	\$ 0	\$ 2,477
Net difference between projected and actual earnings on investments	\$ 87,961	\$ 0
Changes in proportionate share	\$ 59,456	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 147,417	\$ 33,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 114,093

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)
1 st Fiscal Year	\$ 97,531
2 nd Fiscal Year	25,116
3 rd Fiscal Year	(767)
4 th Fiscal Year	(7,788)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 114,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.24787844%
Employer's proportionate share at MD 0.23578248%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,001,202)
Employer's proportionate share of system NOL/(A) at MD \$ (1,054,193)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (987,432)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,111,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (129,756)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 89,655
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (40,101)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,638
Changes of assumptions	\$ 0	\$ 1,095
Net difference between projected and actual earnings on investments	\$ 38,890	\$ 0
Changes in proportionate share	\$ 31,145	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70,035	\$ 14,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,302

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,979
2 nd Fiscal Year	11,104
3 rd Fiscal Year	(339)
4 th Fiscal Year	(3,443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 55,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11840739%
Employer's proportionate share at MD 0.11872633%

Employer's proportionate share of system NOL/(A) at prior MD \$ (478,258)
Employer's proportionate share of system NOL/(A) at MD \$ (530,830)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (497,213)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (559,800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (65,338)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 49,292
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,046)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,868
Changes of assumptions	\$ 0	\$ 551
Net difference between projected and actual earnings on investments	\$ 19,583	\$ 0
Changes in proportionate share	\$ 6,298	\$ 608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25,881	\$ 8,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,854

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,167
2 nd Fiscal Year	5,591
3 rd Fiscal Year	(171)
4 th Fiscal Year	(1,734)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 17,854

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08086173%
Employer's proportionate share at MD 0.07452967%

Employer's proportionate share of system NOL/(A) at prior MD \$ (326,607)
Employer's proportionate share of system NOL/(A) at MD \$ (333,225)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (312,122)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (351,411)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (41,015)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,561
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,454)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,311
Changes of assumptions	\$ 0	\$ 346
Net difference between projected and actual earnings on investments	\$ 12,293	\$ 0
Changes in proportionate share	\$ 12,067	\$ 772
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24,360	\$ 5,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,931

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,616
2 nd Fiscal Year	3,510
3 rd Fiscal Year	(107)
4 th Fiscal Year	(1,088)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03257234%
Employer's proportionate share at MD 0.03352559%

Employer's proportionate share of system NOL/(A) at prior MD \$ (131,562)
Employer's proportionate share of system NOL/(A) at MD \$ (149,894)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (140,402)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,075)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,450)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16,939
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,511)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,939
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 5,530	\$ 0
Changes in proportionate share	\$ 2,109	\$ 1,817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,639	\$ 3,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,727

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,686
2 nd Fiscal Year	1,579
3 rd Fiscal Year	(48)
4 th Fiscal Year	(490)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,727

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01288995%
Employer's proportionate share at MD 0.01343714%

Employer's proportionate share of system NOL/(A) at prior MD \$ (52,064)
Employer's proportionate share of system NOL/(A) at MD \$ (60,078)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,273)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,357)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,395)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,778)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,173)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 777
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 2,216	\$ 0
Changes in proportionate share	\$ 0	\$ 1,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,216	\$ 2,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (347)
2 nd Fiscal Year	633
3 rd Fiscal Year	(19)
4 th Fiscal Year	(196)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 71

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21733679%
Employer's proportionate share at MD 0.20520969%

Employer's proportionate share of system NOL/(A) at prior MD \$ (877,842)
Employer's proportionate share of system NOL/(A) at MD \$ (917,501)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (859,396)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (967,573)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (112,931)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 42,932
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (69,999)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,870
Changes of assumptions	\$ 0	\$ 953
Net difference between projected and actual earnings on investments	\$ 33,847	\$ 0
Changes in proportionate share	\$ 26,588	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60,435	\$ 12,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,612

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,239
2 nd Fiscal Year	9,664
3 rd Fiscal Year	(295)
4 th Fiscal Year	(2,997)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 47,612

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19411201%
Employer's proportionate share at MD 0.18204345%

Employer's proportionate share of system NOL/(A) at prior MD \$ (784,035)
Employer's proportionate share of system NOL/(A) at MD \$ (813,923)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (762,379)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (858,343)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (100,183)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21,476
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (78,707)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,530
Changes of assumptions	\$ 0	\$ 846
Net difference between projected and actual earnings on investments	\$ 30,026	\$ 0
Changes in proportionate share	\$ 24,706	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54,732	\$ 11,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,356

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)
1 st Fiscal Year	\$ 37,703
2 nd Fiscal Year	8,573
3 rd Fiscal Year	(262)
4 th Fiscal Year	(2,658)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 43,356

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01729970%
Employer's proportionate share at MD 0.01866262%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,875)
Employer's proportionate share of system NOL/(A) at MD \$ (83,441)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (78,157)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,995)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,270)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,475)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,745)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,080
Changes of assumptions	\$ 0	\$ 87
Net difference between projected and actual earnings on investments	\$ 3,078	\$ 0
Changes in proportionate share	\$ 0	\$ 3,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,078	\$ 4,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,723)
2 nd Fiscal Year	879
3 rd Fiscal Year	(27)
4 th Fiscal Year	(273)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.17698038%
Employer's proportionate share at MD 1.15626060%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,753,924)
Employer's proportionate share of system NOL/(A) at MD \$ (5,169,687)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,842,297)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,451,822)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (636,316)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (213,109)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (849,425)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66,882
Changes of assumptions	\$ 0	\$ 5,370
Net difference between projected and actual earnings on investments	\$ 190,712	\$ 0
Changes in proportionate share	\$ 39,485	\$ 18,610
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 230,197	\$ 90,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139,335

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,428
2 nd Fiscal Year	54,454
3 rd Fiscal Year	(1,662)
4 th Fiscal Year	(16,885)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 139,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09785383%
Employer's proportionate share at MD 0.09832700%

Employer's proportionate share of system NOL/(A) at prior MD \$ (395,240)
Employer's proportionate share of system NOL/(A) at MD \$ (439,624)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (411,783)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (463,616)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (54,112)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (42,386)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (96,498)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,688
Changes of assumptions	\$ 0	\$ 457
Net difference between projected and actual earnings on investments	\$ 16,218	\$ 0
Changes in proportionate share	\$ 0	\$ 5,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,218	\$ 11,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,528

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,475
2 nd Fiscal Year	4,631
3 rd Fiscal Year	(141)
4 th Fiscal Year	(1,436)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,528

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03631140%
Employer's proportionate share at MD 0.03562351%

Employer's proportionate share of system NOL/(A) at prior MD \$ (146,665)
Employer's proportionate share of system NOL/(A) at MD \$ (159,274)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (149,187)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (167,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,604)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,354)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (27,958)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,061
Changes of assumptions	\$ 0	\$ 165
Net difference between projected and actual earnings on investments	\$ 5,876	\$ 0
Changes in proportionate share	\$ 1,311	\$ 941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,187	\$ 3,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,020

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,913
2 nd Fiscal Year	1,678
3 rd Fiscal Year	(51)
4 th Fiscal Year	(520)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01918919%
Employer's proportionate share at MD 0.01798519%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,507)
Employer's proportionate share of system NOL/(A) at MD \$ (80,412)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (75,320)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,801)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,898)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,360
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,538)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,040
Changes of assumptions	\$ 0	\$ 84
Net difference between projected and actual earnings on investments	\$ 2,966	\$ 0
Changes in proportionate share	\$ 3,384	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,350	\$ 1,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,668
2 nd Fiscal Year	847
3 rd Fiscal Year	(26)
4 th Fiscal Year	(263)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.20503576%
Employer's proportionate share at MD 0.20258769%

Employer's proportionate share of system NOL/(A) at prior MD \$ (828,157)
Employer's proportionate share of system NOL/(A) at MD \$ (905,778)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (848,416)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (955,210)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (27,055)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (138,543)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,718
Changes of assumptions	\$ 0	\$ 941
Net difference between projected and actual earnings on investments	\$ 33,415	\$ 0
Changes in proportionate share	\$ 4,665	\$ 2,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38,080	\$ 14,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,347

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)
1 st Fiscal Year	\$ 17,055
2 nd Fiscal Year	9,541
3 rd Fiscal Year	(291)
4 th Fiscal Year	(2,958)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 23,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03263002%
Employer's proportionate share at MD 0.03061597%

Employer's proportionate share of system NOL/(A) at prior MD \$ (131,795)
Employer's proportionate share of system NOL/(A) at MD \$ (136,885)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (128,216)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,356)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,849)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32,852)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (49,701)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,771
Changes of assumptions	\$ 0	\$ 142
Net difference between projected and actual earnings on investments	\$ 5,050	\$ 0
Changes in proportionate share	\$ 3,838	\$ 4,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,888	\$ 5,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,951

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,000
2 nd Fiscal Year	1,442
3 rd Fiscal Year	(44)
4 th Fiscal Year	(447)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04422144%
Employer's proportionate share at MD 0.04023870%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178,614)
Employer's proportionate share of system NOL/(A) at MD \$ (179,909)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (168,515)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (189,727)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,144)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22,503)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (44,647)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,328
Changes of assumptions	\$ 0	\$ 187
Net difference between projected and actual earnings on investments	\$ 6,637	\$ 0
Changes in proportionate share	\$ 7,590	\$ 2,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,227	\$ 5,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,976

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,727
2 nd Fiscal Year	1,895
3 rd Fiscal Year	(58)
4 th Fiscal Year	(588)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00143676%
Employer's proportionate share at MD 0.00144843%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,803)
Employer's proportionate share of system NOL/(A) at MD \$ (6,476)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,066)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,829)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (797)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (77)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 84
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 239	\$ 0
Changes in proportionate share	\$ 8	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 247	\$ 113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 89
2 nd Fiscal Year	68
3 rd Fiscal Year	(2)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00989374%
Employer's proportionate share at MD 0.00955774%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,962)
Employer's proportionate share of system NOL/(A) at MD \$ (42,733)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,027)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,260)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,248)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,508)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 553
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 1,576	\$ 0
Changes in proportionate share	\$ 640	\$ 753
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,216	\$ 1,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 866

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 569
2 nd Fiscal Year	450
3 rd Fiscal Year	(14)
4 th Fiscal Year	(140)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00191920%
Employer's proportionate share at MD 0.00239245%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,752)
Employer's proportionate share of system NOL/(A) at MD \$ (10,697)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,019)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,281)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,317)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,238)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,555)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 138
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 395	\$ 0
Changes in proportionate share	\$ 0	\$ 1,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 395	\$ 1,373
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)
1 st Fiscal Year	\$ (1,053)
2 nd Fiscal Year	113
3 rd Fiscal Year	(3)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00288324%
Employer's proportionate share at MD 0.00256587%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,646)
Employer's proportionate share of system NOL/(A) at MD \$ (11,472)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,746)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,412)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,828)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,240)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 148
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 423	\$ 0
Changes in proportionate share	\$ 605	\$ 486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,028	\$ 646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 302
2 nd Fiscal Year	121
3 rd Fiscal Year	(4)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 201

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00511653%
Employer's proportionate share at MD 0.00479256%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,666)
Employer's proportionate share of system NOL/(A) at MD \$ (21,428)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,071)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,597)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,637)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,597)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,234)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 277
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 790	\$ 0
Changes in proportionate share	\$ 618	\$ 817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,408	\$ 1,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 292

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 143
2 nd Fiscal Year	226
3 rd Fiscal Year	(7)
4 th Fiscal Year	(70)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01138348%
Employer's proportionate share at MD 0.01014388%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,979)
Employer's proportionate share of system NOL/(A) at MD \$ (45,354)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,481)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,829)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,582)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,285)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,867)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 587
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 1,673	\$ 0
Changes in proportionate share	\$ 2,362	\$ 566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,035	\$ 1,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,835

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,520
2 nd Fiscal Year	478
3 rd Fiscal Year	(15)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00031823%
Employer's proportionate share at MD 0.00027341%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,285)
Employer's proportionate share of system NOL/(A) at MD \$ (1,222)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,145)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (150)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (441)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (591)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 45	\$ 0
Changes in proportionate share	\$ 85	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 71
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51
2 nd Fiscal Year	13
3 rd Fiscal Year	0
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 59

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01823569%
Employer's proportionate share at MD 0.01995797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (73,656)
Employer's proportionate share of system NOL/(A) at MD \$ (89,233)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (83,582)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,983)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22,008)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (32,991)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,154
Changes of assumptions	\$ 0	\$ 93
Net difference between projected and actual earnings on investments	\$ 3,292	\$ 0
Changes in proportionate share	\$ 0	\$ 5,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,292	\$ 6,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,062)

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)
1 st Fiscal Year	\$ (3,682)
2 nd Fiscal Year	940
3 rd Fiscal Year	(29)
4 th Fiscal Year	(291)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00713657%
Employer's proportionate share at MD 0.00695707%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,825)
Employer's proportionate share of system NOL/(A) at MD \$ (31,105)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,135)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,803)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,829)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,569)
 ○ Differences 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	\$ 402
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,147	\$ 0
Changes in proportionate share	\$ 342	\$ 1,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,489	\$ 1,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (249)
2 nd Fiscal Year	328
3 rd Fiscal Year	(10)
4 th Fiscal Year	(102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01131190%
Employer's proportionate share at MD 0.01045981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,690)
Employer's proportionate share of system NOL/(A) at MD \$ (46,766)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,805)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,318)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,756)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,890)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (19,646)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 605
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 1,725	\$ 0
Changes in proportionate share	\$ 1,624	\$ 1,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,349	\$ 2,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 805
2 nd Fiscal Year	493
3 rd Fiscal Year	(15)
4 th Fiscal Year	(153)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03488949%
Employer's proportionate share at MD 0.03347083%

Employer's proportionate share of system NOL/(A) at prior MD \$ (140,922)
Employer's proportionate share of system NOL/(A) at MD \$ (149,649)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (140,172)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (157,817)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,420)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (47,216)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (65,636)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,936
Changes of assumptions	\$ 0	\$ 155
Net difference between projected and actual earnings on investments	\$ 5,521	\$ 0
Changes in proportionate share	\$ 2,703	\$ 4,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,224	\$ 6,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,275

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 235
2 nd Fiscal Year	1,576
3 rd Fiscal Year	(48)
4 th Fiscal Year	(489)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00508488%
Employer's proportionate share at MD 0.00532459%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,538)
Employer's proportionate share of system NOL/(A) at MD \$ (23,806)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,299)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,930)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,548)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,478)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 308
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 878	\$ 0
Changes in proportionate share	\$ 0	\$ 622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 878	\$ 955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (242)
2 nd Fiscal Year	251
3 rd Fiscal Year	(8)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (77)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00737102%
Employer's proportionate share at MD 0.00668975%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,772)
Employer's proportionate share of system NOL/(A) at MD \$ (29,910)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,016)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,682)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,454)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,136)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 387
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 1,103	\$ 0
Changes in proportionate share	\$ 1,298	\$ 641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,401	\$ 1,059
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)
1 st Fiscal Year	\$ 1,135
2 nd Fiscal Year	315
3 rd Fiscal Year	(10)
4 th Fiscal Year	(98)
5 th 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 February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 328
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 328

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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: Lone School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00931785%
Employer's proportionate share at MD 0.00721435%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,636)
Employer's proportionate share of system NOL/(A) at MD \$ (32,256)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,213)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,016)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,589
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 14,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 417
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,190	\$ 0
Changes in proportionate share	\$ 5,558	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,748	\$ 451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,073
2 nd Fiscal Year	340
3 rd Fiscal Year	(10)
4 th Fiscal Year	(105)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01265974%
Employer's proportionate share at MD 0.01091560%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,134)
Employer's proportionate share of system NOL/(A) at MD \$ (48,804)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,713)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,007)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,208)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,215)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 631
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 1,800	\$ 0
Changes in proportionate share	\$ 3,324	\$ 928
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,124	\$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,514

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,175
2 nd Fiscal Year	514
3 rd Fiscal Year	(16)
4 th Fiscal Year	(159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01554357%
Employer's proportionate share at MD 0.01556962%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,782)
Employer's proportionate share of system NOL/(A) at MD \$ (69,612)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,204)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,411)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,568)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,313)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,881)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 901
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 2,568	\$ 0
Changes in proportionate share	\$ 0	\$ 1,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,568	\$ 2,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10)
2 nd Fiscal Year	733
3 rd Fiscal Year	(22)
4 th Fiscal Year	(227)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00704848%
Employer's proportionate share at MD 0.00791770%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,469)
Employer's proportionate share of system NOL/(A) at MD \$ (35,400)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,158)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,332)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,357)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,339)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,696)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 458
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 1,306	\$ 0
Changes in proportionate share	\$ 0	\$ 2,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,306	\$ 2,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,510)

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)
1 st Fiscal Year	\$ (1,756)
2 nd Fiscal Year	373
3 rd Fiscal Year	(11)
4 th Fiscal Year	(116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01078002%
Employer's proportionate share at MD 0.01217627%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,541)
Employer's proportionate share of system NOL/(A) at MD \$ (54,441)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,993)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,701)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,400)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,101)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 704
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 2,008	\$ 0
Changes in proportionate share	\$ 0	\$ 4,267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,008	\$ 5,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,020)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,398)
2 nd Fiscal Year	573
3 rd Fiscal Year	(18)
4 th Fiscal Year	(178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,020)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00519743%
Employer's proportionate share at MD 0.00486723%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,993)
Employer's proportionate share of system NOL/(A) at MD \$ (21,762)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,383)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,949)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,679)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,187)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,866)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 282
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 803	\$ 0
Changes in proportionate share	\$ 630	\$ 560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,433	\$ 865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 568

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 418
2 nd Fiscal Year	229
3 rd Fiscal Year	(7)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14441411%
Employer's proportionate share at MD 0.16712371%

Employer's proportionate share of system NOL/(A) at prior MD \$ (583,301)
Employer's proportionate share of system NOL/(A) at MD \$ (747,217)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (699,896)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (787,996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (91,972)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (69,236)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (161,208)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,667
Changes of assumptions	\$ 0	\$ 776
Net difference between projected and actual earnings on investments	\$ 27,565	\$ 0
Changes in proportionate share	\$ 0	\$ 43,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27,565	\$ 54,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,807)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,997)
2 nd Fiscal Year	7,871
3 rd Fiscal Year	(240)
4 th Fiscal Year	(2,441)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01147855%
Employer's proportionate share at MD 0.01082714%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,363)
Employer's proportionate share of system NOL/(A) at MD \$ (48,409)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,343)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,050)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,958)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,974)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,932)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 626
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 1,786	\$ 0
Changes in proportionate share	\$ 1,241	\$ 1,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,027	\$ 2,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 415

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78
2 nd Fiscal Year	510
3 rd Fiscal Year	(16)
4 th Fiscal Year	(158)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00522372%
Employer's proportionate share at MD 0.00511189%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,099)
Employer's proportionate share of system NOL/(A) at MD \$ (22,855)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,408)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,813)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (513)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,326)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 296
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 843	\$ 0
Changes in proportionate share	\$ 213	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,056	\$ 333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 565
2 nd Fiscal Year	241
3 rd Fiscal Year	(7)
4 th Fiscal Year	(75)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00378082%
Employer's proportionate share at MD 0.00333378%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,271)
Employer's proportionate share of system NOL/(A) at MD \$ (14,905)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,962)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,719)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,835)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,156
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (679)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 193
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 550	\$ 0
Changes in proportionate share	\$ 916	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,466	\$ 208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,258

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,154
2 nd Fiscal Year	157
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08166086%
Employer's proportionate share at MD 0.06901763%

Employer's proportionate share of system NOL/(A) at prior MD \$ (329,835)
Employer's proportionate share of system NOL/(A) at MD \$ (308,581)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (289,039)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (325,421)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,982)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,512)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (55,494)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,992
Changes of assumptions	\$ 0	\$ 321
Net difference between projected and actual earnings on investments	\$ 11,384	\$ 0
Changes in proportionate share	\$ 24,093	\$ 3,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35,477	\$ 8,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,262
2 nd Fiscal Year	3,250
3 rd Fiscal Year	(99)
4 th Fiscal Year	(1,008)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 27,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00678618%
Employer's proportionate share at MD 0.00569882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,410)
Employer's proportionate share of system NOL/(A) at MD \$ (25,480)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,866)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,870)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,136)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,581)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,717)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 330
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 940	\$ 0
Changes in proportionate share	\$ 2,072	\$ 989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,012	\$ 1,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,490
2 nd Fiscal Year	268
3 rd Fiscal Year	(8)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00653400%
Employer's proportionate share at MD 0.00873469%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,391)
Employer's proportionate share of system NOL/(A) at MD \$ (39,053)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,580)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,184)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,750)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,557)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 505
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 1,441	\$ 0
Changes in proportionate share	\$ 0	\$ 4,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,441	\$ 5,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,018)
2 nd Fiscal Year	411
3 rd Fiscal Year	(13)
4 th Fiscal Year	(128)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00536107%
Employer's proportionate share at MD 0.00486294%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,654)
Employer's proportionate share of system NOL/(A) at MD \$ (21,742)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,365)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,929)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,676)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,564)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,240)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 281
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 802	\$ 0
Changes in proportionate share	\$ 949	\$ 790
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,751	\$ 1,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 506
2 nd Fiscal Year	229
3 rd Fiscal Year	(7)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00749316%
Employer's proportionate share at MD 0.00624718%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,266)
Employer's proportionate share of system NOL/(A) at MD \$ (27,931)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,163)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,456)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,438)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,210
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 361
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 1,030	\$ 0
Changes in proportionate share	\$ 2,666	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,696	\$ 390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,112
2 nd Fiscal Year	294
3 rd Fiscal Year	(9)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00318956%
Employer's proportionate share at MD 0.00371768%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,883)
Employer's proportionate share of system NOL/(A) at MD \$ (16,622)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,569)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,529)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,046)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,496)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,542)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 215
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 613	\$ 0
Changes in proportionate share	\$ 0	\$ 1,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 613	\$ 1,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,278)
2 nd Fiscal Year	175
3 rd Fiscal Year	(5)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01515560%
Employer's proportionate share at MD 0.01273410%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,215)
Employer's proportionate share of system NOL/(A) at MD \$ (56,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,329)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,042)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,008)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,832)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (23,840)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 737
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 2,100	\$ 0
Changes in proportionate share	\$ 4,615	\$ 2,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,715	\$ 3,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,585

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,190
2 nd Fiscal Year	600
3 rd Fiscal Year	(18)
4 th Fiscal Year	(186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,585

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01621865%
Employer's proportionate share at MD 0.01361369%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,509)
Employer's proportionate share of system NOL/(A) at MD \$ (60,867)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,013)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,492)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,168)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,660)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 787
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 2,245	\$ 0
Changes in proportionate share	\$ 4,964	\$ 1,555
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,209	\$ 2,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,804

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,381
2 nd Fiscal Year	641
3 rd Fiscal Year	(20)
4 th Fiscal Year	(199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00794464%
Employer's proportionate share at MD 0.00696705%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,089)
Employer's proportionate share of system NOL/(A) at MD \$ (31,150)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,177)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,850)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,834)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,459)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,293)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 403
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,149	\$ 0
Changes in proportionate share	\$ 1,863	\$ 1,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,012	\$ 1,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,535

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)
1 st Fiscal Year	\$ 1,318
2 nd Fiscal Year	328
3 rd Fiscal Year	(10)
4 th Fiscal Year	(102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00961088%
Employer's proportionate share at MD 0.00838222%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,819)
Employer's proportionate share of system NOL/(A) at MD \$ (37,477)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,104)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,523)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,613)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,735)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,348)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 485
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 1,383	\$ 0
Changes in proportionate share	\$ 2,341	\$ 1,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,724	\$ 1,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,044

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,783
2 nd Fiscal Year	395
3 rd Fiscal Year	(12)
4 th Fiscal Year	(122)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00541008%
Employer's proportionate share at MD 0.00398905%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,852)
Employer's proportionate share of system NOL/(A) at MD \$ (17,835)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,706)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,809)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,195)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,646)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,841)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 658	\$ 0
Changes in proportionate share	\$ 2,708	\$ 756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,366	\$ 1,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,237
2 nd Fiscal Year	188
3 rd Fiscal Year	(6)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00651880%
Employer's proportionate share at MD 0.00762152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,330)
Employer's proportionate share of system NOL/(A) at MD \$ (34,076)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,918)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,936)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,194)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,326)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (17,520)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 441
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 1,257	\$ 0
Changes in proportionate share	\$ 0	\$ 3,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,257	\$ 3,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,420)

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)
1 st Fiscal Year	\$ (2,657)
2 nd Fiscal Year	359
3 rd Fiscal Year	(11)
4 th Fiscal Year	(111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00684130%
Employer's proportionate share at MD 0.00680234%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,633)
Employer's proportionate share of system NOL/(A) at MD \$ (30,414)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,487)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,073)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,743)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,201)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,944)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 393
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 1,122	\$ 0
Changes in proportionate share	\$ 74	\$ 385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,196	\$ 810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 386

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 175
2 nd Fiscal Year	320
3 rd Fiscal Year	(10)
4 th Fiscal Year	(99)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02748153%
Employer's proportionate share at MD 0.02712890%

Employer's proportionate share of system NOL/(A) at prior MD \$ (111,000)
Employer's proportionate share of system NOL/(A) at MD \$ (121,294)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (113,613)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (127,914)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,930)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 32,508
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 17,578

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,569
Changes of assumptions	\$ 0	\$ 126
Net difference between projected and actual earnings on investments	\$ 4,475	\$ 0
Changes in proportionate share	\$ 957	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,432	\$ 1,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,737

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)
1 st Fiscal Year	\$ 2,894
2 nd Fiscal Year	1,278
3 rd Fiscal Year	(39)
4 th Fiscal Year	(396)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01352167%
Employer's proportionate share at MD 0.01007116%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,615)
Employer's proportionate share of system NOL/(A) at MD \$ (45,029)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,177)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,542)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,393)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,935)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 583
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 1,661	\$ 0
Changes in proportionate share	\$ 6,576	\$ 1,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8,237	\$ 2,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,987

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,675
2 nd Fiscal Year	474
3 rd Fiscal Year	(14)
4 th Fiscal Year	(147)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,987

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01953363%
Employer's proportionate share at MD 0.02157462%

Employer's proportionate share of system NOL/(A) at prior MD \$ (78,898)
Employer's proportionate share of system NOL/(A) at MD \$ (96,461)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,352)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,725)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,873)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (27,186)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,059)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,248
Changes of assumptions	\$ 0	\$ 100
Net difference between projected and actual earnings on investments	\$ 3,558	\$ 0
Changes in proportionate share	\$ 0	\$ 6,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,558	\$ 7,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,905)

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)
1 st Fiscal Year	\$ (4,575)
2 nd Fiscal Year	1,016
3 rd Fiscal Year	(31)
4 th Fiscal Year	(315)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05133120%
Employer's proportionate share at MD 0.03069071%

Employer's proportionate share of system NOL/(A) at prior MD \$ (207,331)
Employer's proportionate share of system NOL/(A) at MD \$ (137,219)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (128,529)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,708)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,890)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,763)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (32,653)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,775
Changes of assumptions	\$ 0	\$ 143
Net difference between projected and actual earnings on investments	\$ 5,062	\$ 0
Changes in proportionate share	\$ 39,334	\$ 5,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44,396	\$ 7,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,637
2 nd Fiscal Year	1,445
3 rd Fiscal Year	(44)
4 th Fiscal Year	(448)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 36,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03448410%
Employer's proportionate share at MD 0.02960971%

Employer's proportionate share of system NOL/(A) at prior MD \$ (139,284)
Employer's proportionate share of system NOL/(A) at MD \$ (132,386)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (124,002)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (139,611)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,295)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (19,267)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (35,562)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,713
Changes of assumptions	\$ 0	\$ 138
Net difference between projected and actual earnings on investments	\$ 4,884	\$ 0
Changes in proportionate share	\$ 9,289	\$ 2,916
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,173	\$ 4,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,406

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,487
2 nd Fiscal Year	1,394
3 rd Fiscal Year	(43)
4 th Fiscal Year	(432)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 9,406

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00967725%
Employer's proportionate share at MD 0.00925310%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,087)
Employer's proportionate share of system NOL/(A) at MD \$ (41,371)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,751)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,629)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,092)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,534)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,626)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 535
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 1,526	\$ 0
Changes in proportionate share	\$ 808	\$ 805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,334	\$ 1,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 951

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 664
2 nd Fiscal Year	436
3 rd Fiscal Year	(13)
4 th Fiscal Year	(135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00881566%
Employer's proportionate share at MD 0.00973614%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,607)
Employer's proportionate share of system NOL/(A) at MD \$ (43,531)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,774)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,906)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,358)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16,786)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,144)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 563
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 1,606	\$ 0
Changes in proportionate share	\$ 0	\$ 3,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,606	\$ 3,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,541)
2 nd Fiscal Year	459
3 rd Fiscal Year	(14)
4 th Fiscal Year	(142)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00017543%
Employer's proportionate share at MD 0.00029203%

Employer's proportionate share of system NOL/(A) at prior MD \$ (709)
Employer's proportionate share of system NOL/(A) at MD \$ (1,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,223)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,377)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (161)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 420
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 48	\$ 0
Changes in proportionate share	\$ 86	\$ 222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 134	\$ 240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (106)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (115)
2 nd Fiscal Year	14
3 rd Fiscal Year	0
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00071801%
Employer's proportionate share at MD 0.00069839%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,900)
Employer's proportionate share of system NOL/(A) at MD \$ (3,123)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (384)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (634)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,018)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 115	\$ 0
Changes in proportionate share	\$ 37	\$ 65
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 152	\$ 108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22
2 nd Fiscal Year	33
3 rd Fiscal Year	(1)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 44

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 257
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 257

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00686505%
Employer's proportionate share at MD 0.00774668%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,729)
Employer's proportionate share of system NOL/(A) at MD \$ (34,636)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,526)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,263)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,432)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,695)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 448
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 1,278	\$ 0
Changes in proportionate share	\$ 0	\$ 2,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,278	\$ 2,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,279)

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)
1 st Fiscal Year	\$ (1,520)
2 nd Fiscal Year	365
3 rd Fiscal Year	(11)
4 th Fiscal Year	(113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,279)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03421652%
Employer's proportionate share at MD 0.03366219%

Employer's proportionate share of system NOL/(A) at prior MD \$ (138,203)
Employer's proportionate share of system NOL/(A) at MD \$ (150,505)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (140,974)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,719)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,525)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (49,710)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (68,235)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,947
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 5,552	\$ 0
Changes in proportionate share	\$ 1,056	\$ 4,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,608	\$ 7,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,535)
2 nd Fiscal Year	1,585
3 rd Fiscal Year	(48)
4 th Fiscal Year	(492)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00789619%
Employer's proportionate share at MD 0.00650022%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,893)
Employer's proportionate share of system NOL/(A) at MD \$ (29,063)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,222)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,649)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9,209)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,786)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 376
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,072	\$ 0
Changes in proportionate share	\$ 2,660	\$ 1,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,732	\$ 1,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,078

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)
1 st Fiscal Year	\$ 1,876
2 nd Fiscal Year	306
3 rd Fiscal Year	(9)
4 th Fiscal Year	(95)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00861897%
Employer's proportionate share at MD 0.00869544%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,813)
Employer's proportionate share of system NOL/(A) at MD \$ (38,878)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,416)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,999)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,785)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,693)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,478)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 503
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 1,434	\$ 0
Changes in proportionate share	\$ 0	\$ 605
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,434	\$ 1,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16
2 nd Fiscal Year	410
3 rd Fiscal Year	(12)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01156425%
Employer's proportionate share at MD 0.01270925%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,709)
Employer's proportionate share of system NOL/(A) at MD \$ (56,824)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,225)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,994)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,564)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (15,558)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 735
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 2,096	\$ 0
Changes in proportionate share	\$ 0	\$ 2,520
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,096	\$ 3,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,613)
2 nd Fiscal Year	599
3 rd Fiscal Year	(18)
4 th Fiscal Year	(186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08202647%
Employer's proportionate share at MD 0.08591778%

Employer's proportionate share of system NOL/(A) at prior MD \$ (331,312)
Employer's proportionate share of system NOL/(A) at MD \$ (384,142)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (359,815)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (405,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47,282)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (50,642)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (97,924)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,970
Changes of assumptions	\$ 0	\$ 399
Net difference between projected and actual earnings on investments	\$ 14,171	\$ 0
Changes in proportionate share	\$ 0	\$ 11,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,171	\$ 16,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,995)
2 nd Fiscal Year	4,046
3 rd Fiscal Year	(124)
4 th Fiscal Year	(1,255)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01115969%
Employer's proportionate share at MD 0.01388837%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,075)
Employer's proportionate share of system NOL/(A) at MD \$ (62,095)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,163)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,484)

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:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,593)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (32,236)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 803
Changes of assumptions	\$ 0	\$ 65
Net difference between projected and actual earnings on investments	\$ 2,291	\$ 0
Changes in proportionate share	\$ 0	\$ 7,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,291	\$ 7,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,658)

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)
1 st Fiscal Year	\$ (6,089)
2 nd Fiscal Year	654
3 rd Fiscal Year	(20)
4 th Fiscal Year	(203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,658)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00598527%
Employer's proportionate share at MD 0.00554588%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,175)
Employer's proportionate share of system NOL/(A) at MD \$ (24,796)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,226)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,149)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,052)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,242
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,810)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 321
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 915	\$ 0
Changes in proportionate share	\$ 916	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,831	\$ 347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,484

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,312
2 nd Fiscal Year	261
3 rd Fiscal Year	(8)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01001103%
Employer's proportionate share at MD 0.00880066%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,435)
Employer's proportionate share of system NOL/(A) at MD \$ (39,348)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,856)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,496)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,843)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,698)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,541)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 509
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 1,452	\$ 0
Changes in proportionate share	\$ 2,307	\$ 1,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,759	\$ 2,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,584

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,310
2 nd Fiscal Year	414
3 rd Fiscal Year	(13)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00909560%
Employer's proportionate share at MD 0.00802192%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,738)
Employer's proportionate share of system NOL/(A) at MD \$ (35,866)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,595)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,415)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,497)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,912)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 464
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 1,323	\$ 0
Changes in proportionate share	\$ 2,046	\$ 465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,369	\$ 966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,403

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)
1 st Fiscal Year	\$ 2,154
2 nd Fiscal Year	378
3 rd Fiscal Year	(12)
4 th Fiscal Year	(117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02846172%
Employer's proportionate share at MD 0.02574084%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114,959)
Employer's proportionate share of system NOL/(A) at MD \$ (115,088)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (107,800)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (121,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,166)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (30,161)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (44,327)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,489
Changes of assumptions	\$ 0	\$ 120
Net difference between projected and actual earnings on investments	\$ 4,246	\$ 0
Changes in proportionate share	\$ 5,185	\$ 3,494
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,431	\$ 5,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,328

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,529
2 nd Fiscal Year	1,212
3 rd Fiscal Year	(37)
4 th Fiscal Year	(376)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 4,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00732733%
Employer's proportionate share at MD 0.00831186%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,596)
Employer's proportionate share of system NOL/(A) at MD \$ (37,163)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,809)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,191)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,574)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,957)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,531)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 481
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 1,371	\$ 0
Changes in proportionate share	\$ 0	\$ 2,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,371	\$ 2,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,214)

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)
1 st Fiscal Year	\$ (1,472)
2 nd Fiscal Year	391
3 rd Fiscal Year	(12)
4 th Fiscal Year	(121)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00700376%
Employer's proportionate share at MD 0.00642427%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,289)
Employer's proportionate share of system NOL/(A) at MD \$ (28,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,904)
▪ 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) \$ (3,535)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,666)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,201)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 372
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 1,060	\$ 0
Changes in proportionate share	\$ 1,105	\$ 589
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,165	\$ 991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 975
2 nd Fiscal Year	303
3 rd Fiscal Year	(9)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00173478%
Employer's proportionate share at MD 0.00174401%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,007)
Employer's proportionate share of system NOL/(A) at MD \$ (7,798)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,223)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (960)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 307
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (653)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 101
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 288	\$ 0
Changes in proportionate share	\$ 69	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 357	\$ 127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176
2 nd Fiscal Year	82
3 rd Fiscal Year	(3)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00732042%
Employer's proportionate share at MD 0.00737473%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,568)
Employer's proportionate share of system NOL/(A) at MD \$ (32,973)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,772)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,058)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12,425)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,483)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 427
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 1,216	\$ 0
Changes in proportionate share	\$ 0	\$ 1,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,216	\$ 1,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (811)
2 nd Fiscal Year	347
3 rd Fiscal Year	(11)
4 th Fiscal Year	(108)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01348028%
Employer's proportionate share at MD 0.01422299%

Employer's proportionate share of system NOL/(A) at prior MD \$ (54,448)
Employer's proportionate share of system NOL/(A) at MD \$ (63,592)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (59,564)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,827)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,301)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (32,128)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 823
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 2,346	\$ 0
Changes in proportionate share	\$ 0	\$ 3,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,346	\$ 4,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,231)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,673)
2 nd Fiscal Year	670
3 rd Fiscal Year	(20)
4 th Fiscal Year	(208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01399733%
Employer's proportionate share at MD 0.01368289%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,536)
Employer's proportionate share of system NOL/(A) at MD \$ (61,177)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,302)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,515)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,530)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (14,901)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (22,431)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 791
Changes of assumptions	\$ 0	\$ 64
Net difference between projected and actual earnings on investments	\$ 2,257	\$ 0
Changes in proportionate share	\$ 599	\$ 1,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,856	\$ 2,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 515

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90
2 nd Fiscal Year	644
3 rd Fiscal Year	(20)
4 th Fiscal Year	(200)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 515

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02288863%
Employer's proportionate share at MD 0.01938942%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,449)
Employer's proportionate share of system NOL/(A) at MD \$ (86,691)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,201)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,670)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,195)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (28,865)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,122
Changes of assumptions	\$ 0	\$ 90
Net difference between projected and actual earnings on investments	\$ 3,198	\$ 0
Changes in proportionate share	\$ 6,669	\$ 2,659
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,867	\$ 3,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,996

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,394
2 nd Fiscal Year	913
3 rd Fiscal Year	(28)
4 th Fiscal Year	(283)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01098120%
Employer's proportionate share at MD 0.01239797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,354)
Employer's proportionate share of system NOL/(A) at MD \$ (55,432)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,921)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,457)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,823)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,079)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,902)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 717
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 2,045	\$ 0
Changes in proportionate share	\$ 0	\$ 4,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,045	\$ 4,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,303)
2 nd Fiscal Year	584
3 rd Fiscal Year	(18)
4 th Fiscal Year	(181)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,918)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01423468%
Employer's proportionate share at MD 0.01468422%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,495)
Employer's proportionate share of system NOL/(A) at MD \$ (65,654)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,496)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,237)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,081)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,952)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (33,033)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 849
Changes of assumptions	\$ 0	\$ 68
Net difference between projected and actual earnings on investments	\$ 2,422	\$ 0
Changes in proportionate share	\$ 0	\$ 3,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,422	\$ 4,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,752)

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)
1 st Fiscal Year	\$ (2,209)
2 nd Fiscal Year	692
3 rd Fiscal Year	(21)
4 th Fiscal Year	(214)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,752)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00887184%
Employer's proportionate share at MD 0.00822033%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,834)
Employer's proportionate share of system NOL/(A) at MD \$ (36,753)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,426)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,759)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,524)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13,571)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (18,095)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 475
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 1,356	\$ 0
Changes in proportionate share	\$ 1,242	\$ 1,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,598	\$ 2,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 589

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 333
2 nd Fiscal Year	387
3 rd Fiscal Year	(12)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 589

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00744973%
Employer's proportionate share at MD 0.00623797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,090)
Employer's proportionate share of system NOL/(A) at MD \$ (27,890)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,124)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,433)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,375)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,808)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 361
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 1,029	\$ 0
Changes in proportionate share	\$ 2,309	\$ 275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,338	\$ 665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,673

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,479
2 nd Fiscal Year	294
3 rd Fiscal Year	(9)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,673

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00351259%
Employer's proportionate share at MD 0.00337897%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,188)
Employer's proportionate share of system NOL/(A) at MD \$ (15,108)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,151)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,932)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,860)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,843)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,703)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 195
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 557	\$ 0
Changes in proportionate share	\$ 255	\$ 356
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 812	\$ 567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 245

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 140
2 nd Fiscal Year	159
3 rd Fiscal Year	(5)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 245

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) \$ 0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00208676%
Employer's proportionate share at MD 0.00160891%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,429)
Employer's proportionate share of system NOL/(A) at MD \$ (7,194)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,738)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (885)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,264)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,149)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 265	\$ 0
Changes in proportionate share	\$ 910	\$ 202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,175	\$ 302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 823
2 nd Fiscal Year	76
3 rd Fiscal Year	(2)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02041220%
Employer's proportionate share at MD 0.01780236%

Employer's proportionate share of system NOL/(A) at prior MD \$ (82,447)
Employer's proportionate share of system NOL/(A) at MD \$ (79,595)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (74,554)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,797)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24,697)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (34,494)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,030
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 2,936	\$ 0
Changes in proportionate share	\$ 4,973	\$ 2,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,909	\$ 4,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,798

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,246
2 nd Fiscal Year	838
3 rd Fiscal Year	(26)
4 th Fiscal Year	(260)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00427088%
Employer's proportionate share at MD 0.00495295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,250)
Employer's proportionate share of system NOL/(A) at MD \$ (22,145)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,742)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,726)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8,645)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,371)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 286
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 817	\$ 0
Changes in proportionate share	\$ 0	\$ 2,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 817	\$ 2,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,666)
2 nd Fiscal Year	233
3 rd Fiscal Year	(7)
4 th Fiscal Year	(72)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02063039%
Employer's proportionate share at MD 0.02335813%

Employer's proportionate share of system NOL/(A) at prior MD \$ (83,328)
Employer's proportionate share of system NOL/(A) at MD \$ (104,435)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (97,821)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (110,135)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,854)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (26,919)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,773)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,351
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 3,853	\$ 0
Changes in proportionate share	\$ 0	\$ 7,221
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,853	\$ 8,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,553)
2 nd Fiscal Year	1,100
3 rd Fiscal Year	(34)
4 th Fiscal Year	(341)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ 0

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ 0

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 302
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 302

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00266416%
Employer's proportionate share at MD 0.00172769%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,761)
Employer's proportionate share of system NOL/(A) at MD \$ (7,725)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,235)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,146)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (951)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,912)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,863)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 100
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 285	\$ 0
Changes in proportionate share	\$ 1,784	\$ 403
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,069	\$ 511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,504
2 nd Fiscal Year	81
3 rd Fiscal Year	(2)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01613142%
Employer's proportionate share at MD 0.01354270%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,156)
Employer's proportionate share of system NOL/(A) at MD \$ (60,550)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (56,715)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,854)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,453)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (19,342)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (26,795)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 783
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 2,234	\$ 0
Changes in proportionate share	\$ 4,933	\$ 2,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7,167	\$ 3,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,852

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)
1 st Fiscal Year	\$ 3,431
2 nd Fiscal Year	638
3 rd Fiscal Year	(19)
4 th Fiscal Year	(198)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 3,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00841050%
Employer's proportionate share at MD 0.01089852%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,971)
Employer's proportionate share of system NOL/(A) at MD \$ (48,728)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,998)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15,747)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (21,745)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 630
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 1,798	\$ 0
Changes in proportionate share	\$ 0	\$ 5,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,798	\$ 6,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,642)

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)
1 st Fiscal Year	\$ (4,981)
2 nd Fiscal Year	513
3 rd Fiscal Year	(16)
4 th Fiscal Year	(159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01408150%
Employer's proportionate share at MD 0.01362035%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,876)
Employer's proportionate share of system NOL/(A) at MD \$ (60,897)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,041)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,496)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,404)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (24,900)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 788
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 2,247	\$ 0
Changes in proportionate share	\$ 879	\$ 1,670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,126	\$ 2,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 605

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 181
2 nd Fiscal Year	641
3 rd Fiscal Year	(20)
4 th Fiscal Year	(199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4476: Kalmiopsis Community Arts High School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00022333%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (999)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,053)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (123)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (473)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (596)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 37	\$ 0
Changes in proportionate share	\$ 0	\$ 425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37	\$ 439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (409)
2 nd Fiscal Year	11
3 rd Fiscal Year	0
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4477: Virtual Preparatory Academy of Oregon

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00207428%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD \$ (9,274)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,687)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,780)

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:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,392)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 342	\$ 0
Changes in proportionate share	\$ 0	\$ 3,953
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 342	\$ 4,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,741)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,805)
2 nd Fiscal Year	98
3 rd Fiscal Year	(3)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,741)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00273575%
Employer's proportionate share at MD 0.00450423%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,050)
Employer's proportionate share of system NOL/(A) at MD \$ (20,139)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,863)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,238)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,479)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,738)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,217)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 261
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 743	\$ 0
Changes in proportionate share	\$ 0	\$ 3,751
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 743	\$ 4,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,429)
2 nd Fiscal Year	212
3 rd Fiscal Year	(6)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the 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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00104797%
Employer's proportionate share at MD 0.00345571%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,233)
Employer's proportionate share of system NOL/(A) at MD \$ (15,451)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,472)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,294)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,902)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,865)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,767)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 200
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 570	\$ 0
Changes in proportionate share	\$ 0	\$ 4,765
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 570	\$ 4,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,518)
2 nd Fiscal Year	163
3 rd Fiscal Year	(5)
4 th Fiscal Year	(50)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated February 12, 2026. As shown in the System's ACFR, \$12,741 of employer contributions were received during the Measurement Period. These contributions were associated with retroactive reporting of subject salary earned prior to the start of the Measurement Period, and the System has chosen not to include these amounts in the calculation of employer-specific deferral amounts for the period. However, when tracking the balance of amounts from one Measurement Date to the next, an employer will need to consider their proportionate share of the total contributions for that purpose.