

Instructions on Finding and Printing Your GASB 75 Schedule

To find your agency's GASB 75 schedule

Option 1

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

Option 2

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

To print your agency's GASB 75 schedule

Option 1

- Click CTRL + P. This will bring up the print menu.
- Choose your printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 922 pages of this report will print. (There is one page per employer, and there are 921 employer schedules in this document.)

Option 2

- Click **File** on the main menu.
- Click **Print**. A print menu will appear.
- Choose the printer.
- Under **Pages to Print**, choose **Current** page.
CAUTION: If you fail to select this option, all 922 pages of this report will print. (There is one page per employer, and there are 921 employer schedules in this document.)

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #1000: State Agencies

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	29.48783461%
Employer's proportionate share at MD	30.89038441%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,007,788
Employer's proportionate share of system NOL/(A) at MD	\$ (12,891,818)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,797,097
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (25,385,626)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 69,214
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 102,941
○ 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)	\$ 172,155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,970,767
Changes in proportionate share	\$ 277,939	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 277,939	\$ 5,970,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,692,828)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,389,751)
2 nd Fiscal Year	(1,389,751)
3 rd Fiscal Year	(1,420,635)
4 th Fiscal Year	(1,492,692)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,692,828)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04232777%
Employer's proportionate share at MD 0.03424455%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,495
Employer's proportionate share of system NOL/(A) at MD **\$ (14,292)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,992
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,142)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 77
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (516)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,619
Changes in proportionate share	\$ 0	\$ 1,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,248)
2 nd Fiscal Year	(2,248)
3 rd Fiscal Year	(2,071)
4 th Fiscal Year	(1,655)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.43514325%
Employer's proportionate share at MD	1.44625037%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 389,731
Employer's proportionate share of system NOL/(A) at MD	\$ (603,579)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 84,138
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,188,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 3,240
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 4,055

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 279,544
Changes in proportionate share	\$ 2,201	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,201	\$ 279,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (277,343)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (69,071)
2 nd Fiscal Year	(69,071)
3 rd Fiscal Year	(69,315)
4 th Fiscal Year	(69,886)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (277,343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05046770%
Employer's proportionate share at MD	0.04581969%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 13,705
Employer's proportionate share of system NOL/(A) at MD	\$ (19,122)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,666
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (37,654)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 103
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (238)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,856
Changes in proportionate share	\$ 0	\$ 921
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,777)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,555)
2 nd Fiscal Year	(2,555)
3 rd Fiscal Year	(2,453)
4 th Fiscal Year	(2,214)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,777)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.26610666%
Employer's proportionate share at MD 0.24395070%

Employer's proportionate share of system NOL/(A) at prior MD \$ 72,265
Employer's proportionate share of system NOL/(A) at MD **\$ (101,811)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 14,192
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (200,478)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 547
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,626)
 - 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) **\$ (1,079)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,153
Changes in proportionate share	\$ 0	\$ 4,391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,544)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,414)
2 nd Fiscal Year	(13,414)
3 rd Fiscal Year	(12,927)
4 th Fiscal Year	(11,788)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04271265%
Employer's proportionate share at MD 0.03875966%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,599
Employer's proportionate share of system NOL/(A) at MD **\$ (16,176)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,255
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,853)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 87
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (290)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,492
Changes in proportionate share	\$ 0	\$ 783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,275)

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	\$ (2,163)
2 nd Fiscal Year	(2,163)
3 rd Fiscal Year	(2,076)
4 th Fiscal Year	(1,873)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.52089276%
Employer's proportionate share at MD 0.50609503%

Employer's proportionate share of system NOL/(A) at prior MD \$ 141,455
Employer's proportionate share of system NOL/(A) at MD **\$ (211,214)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 29,443
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (415,907)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,134
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,086)
 - 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) **\$ 48**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,823
Changes in proportionate share	\$ 0	\$ 2,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 100,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,756)

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	\$ (25,542)
2 nd Fiscal Year	(25,542)
3 rd Fiscal Year	(25,217)
4 th Fiscal Year	(24,456)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (100,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06051642%
Employer's proportionate share at MD 0.05790636%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,434
Employer's proportionate share of system NOL/(A) at MD **\$ (24,167)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,369
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,587)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 130
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (62)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,193
Changes in proportionate share	\$ 0	\$ 517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,710)

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	\$ (2,990)
2 nd Fiscal Year	(2,990)
3 rd Fiscal Year	(2,931)
4 th Fiscal Year	(2,798)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,710)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04158586%
Employer's proportionate share at MD 0.03600980%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,293
Employer's proportionate share of system NOL/(A) at MD **\$ (15,028)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,095
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,593)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 81
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (409)
 - Differences 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	\$ 6,960
Changes in proportionate share	\$ 0	\$ 1,105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,065)

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	\$ (2,149)
2 nd Fiscal Year	(2,149)
3 rd Fiscal Year	(2,027)
4 th Fiscal Year	(1,740)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,065)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.84145649%
Employer's proportionate share at MD 0.83131857%

Employer's proportionate share of system NOL/(A) at prior MD \$ 228,508
Employer's proportionate share of system NOL/(A) at MD **\$ (346,943)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 48,363
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (683,175)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,863
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (744)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 1,119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 160,685
Changes in proportionate share	\$ 0	\$ 2,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 162,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (162,694)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40,915)
2 nd Fiscal Year	(40,915)
3 rd Fiscal Year	(40,692)
4 th Fiscal Year	(40,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (162,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.82847490%
Employer's proportionate share at MD 0.80216444%

Employer's proportionate share of system NOL/(A) at prior MD \$ 224,983
Employer's proportionate share of system NOL/(A) at MD **\$ (334,776)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 46,667
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (659,216)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,797
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,931)
 - 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) **\$ (134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 155,049
Changes in proportionate share	\$ 0	\$ 5,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 160,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (160,263)

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	\$ (40,693)
2 nd Fiscal Year	(40,693)
3 rd Fiscal Year	(40,114)
4 th Fiscal Year	(38,762)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (160,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	1.30044225%
Employer's proportionate share at MD	1.27029535%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 353,151
Employer's proportionate share of system NOL/(A) at MD	\$ (530,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 73,901
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,043,925)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 2,846
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,213)
○ 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)	\$ 633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 245,534
Changes in proportionate share	\$ 0	\$ 5,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 251,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (251,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63,596)
2 nd Fiscal Year	(63,596)
3 rd Fiscal Year	(62,931)
4 th Fiscal Year	(61,383)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (251,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03416716%
Employer's proportionate share at MD 0.03115066%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,279
Employer's proportionate share of system NOL/(A) at MD **\$ (13,000)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,812
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,600)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 70
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (221)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,021
Changes in proportionate share	\$ 0	\$ 598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,619)

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	\$ (1,726)
2 nd Fiscal Year	(1,726)
3 rd Fiscal Year	(1,661)
4 th Fiscal Year	(1,505)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15655474%
Employer's proportionate share at MD 0.15068244%

Employer's proportionate share of system NOL/(A) at prior MD \$ 42,514
Employer's proportionate share of system NOL/(A) at MD **\$ (62,886)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,766
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (123,830)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 338
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (431)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (93)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,125
Changes in proportionate share	\$ 0	\$ 1,164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 30,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,712)
2 nd Fiscal Year	(7,712)
3 rd Fiscal Year	(7,583)
4 th Fiscal Year	(7,281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.38032720%
Employer's proportionate share at MD	0.37428411%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 103,283
Employer's proportionate share of system NOL/(A) at MD	\$ (156,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 21,775
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (307,586)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 839
▪ 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)	\$ 395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,345
Changes in proportionate share	\$ 0	\$ 1,197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 73,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,542)

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	\$ (18,530)
2 nd Fiscal Year	(18,530)
3 rd Fiscal Year	(18,395)
4 th Fiscal Year	(18,086)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (73,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.26503113%
Employer's proportionate share at MD	0.25595970%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 71,972
Employer's proportionate share of system NOL/(A) at MD	\$ (106,822)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 14,891
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (210,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 574
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (92)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,474
Changes in proportionate share	\$ 0	\$ 1,797
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,271)

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	\$ (13,035)
2 nd Fiscal Year	(13,035)
3 rd Fiscal Year	(12,834)
4 th Fiscal Year	(12,369)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02598347%
Employer's proportionate share at MD 0.02452945%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,056
Employer's proportionate share of system NOL/(A) at MD **\$ (10,237)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,427
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,158)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 55
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (107)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (52)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,741
Changes in proportionate share	\$ 0	\$ 288
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,029)

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	\$ (1,292)
2 nd Fiscal Year	(1,292)
3 rd Fiscal Year	(1,259)
4 th Fiscal Year	(1,185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09031617%
Employer's proportionate share at MD 0.09642227%

Employer's proportionate share of system NOL/(A) at prior MD \$ 24,526
Employer's proportionate share of system NOL/(A) at MD **\$ (40,241)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,610
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,240)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 216
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,637
Changes in proportionate share	\$ 1,210	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,210	\$ 18,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,427)

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	\$ (4,211)
2 nd Fiscal Year	(4,211)
3 rd Fiscal Year	(4,345)
4 th Fiscal Year	(4,659)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.15399694%
Employer's proportionate share at MD	0.14941442%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 41,820
Employer's proportionate share of system NOL/(A) at MD	\$ (62,357)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 8,692
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (122,788)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 335
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (336)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (1)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,880
Changes in proportionate share	\$ 0	\$ 908
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 29,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,788)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,556)
2 nd Fiscal Year	(7,556)
3 rd Fiscal Year	(7,456)
4 th Fiscal Year	(7,220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05812311%
Employer's proportionate share at MD	0.06238109%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 15,784
Employer's proportionate share of system NOL/(A) at MD	\$ (26,034)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 3,629
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (51,265)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 140
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 312
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 452

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,058
Changes in proportionate share	\$ 844	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 844	\$ 12,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,214)

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	\$ (2,702)
2 nd Fiscal Year	(2,702)
3 rd Fiscal Year	(2,794)
4 th Fiscal Year	(3,014)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05114618%
Employer's proportionate share at MD 0.04991188%

Employer's proportionate share of system NOL/(A) at prior MD \$ 13,889
Employer's proportionate share of system NOL/(A) at MD **\$ (20,830)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,904
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,017)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 112
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (91)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,647
Changes in proportionate share	\$ 0	\$ 244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,503)
2 nd Fiscal Year	(2,503)
3 rd Fiscal Year	(2,474)
4 th Fiscal Year	(2,412)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02096741%
Employer's proportionate share at MD 0.01985685%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,694
Employer's proportionate share of system NOL/(A) at MD **\$ (8,287)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,155
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,318)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 44
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (82)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (38)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,838
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)	\$ 0	\$ 4,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,058)

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	\$ (1,042)
2 nd Fiscal Year	(1,042)
3 rd Fiscal Year	(1,016)
4 th Fiscal Year	(960)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,058)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.61696113%
Employer's proportionate share at MD	0.60562393%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 167,543
Employer's proportionate share of system NOL/(A) at MD	\$ (252,752)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 35,233
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (497,700)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1,357
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ 525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 117,060
Changes in proportionate share	\$ 0	\$ 2,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 119,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,097)
2 nd Fiscal Year	(30,097)
3 rd Fiscal Year	(29,848)
4 th Fiscal Year	(29,265)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (119,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07208329%
Employer's proportionate share at MD 0.07025403%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,575
Employer's proportionate share of system NOL/(A) at MD **\$ (29,320)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,087
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,735)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 157
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 23**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,579
Changes in proportionate share	\$ 0	\$ 363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,942)

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	\$ (3,529)
2 nd Fiscal Year	(3,529)
3 rd Fiscal Year	(3,490)
4 th Fiscal Year	(3,395)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12377558%
Employer's proportionate share at MD 0.12307758%

Employer's proportionate share of system NOL/(A) at prior MD \$ 33,613
Employer's proportionate share of system NOL/(A) at MD **\$ (51,365)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 7,160
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,145)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 276
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (51)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 225**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,790
Changes in proportionate share	\$ 0	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,929)

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	\$ (5,998)
2 nd Fiscal Year	(5,998)
3 rd Fiscal Year	(5,984)
4 th Fiscal Year	(5,947)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15870593%
Employer's proportionate share at MD 0.16478585%

Employer's proportionate share of system NOL/(A) at prior MD \$ 43,099
Employer's proportionate share of system NOL/(A) at MD **\$ (68,772)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 9,587
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (135,421)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 369
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 446
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,851
Changes in proportionate share	\$ 1,205	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,205	\$ 31,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,646)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,517)
2 nd Fiscal Year	(7,517)
3 rd Fiscal Year	(7,650)
4 th Fiscal Year	(7,963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,646)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	3.41600160%
Employer's proportionate share at MD	3.34735804%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 927,658
Employer's proportionate share of system NOL/(A) at MD	\$ (1,396,989)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 194,738
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,750,849)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 7,500
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,038)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 2,462

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 647,007
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)	\$ 0	\$ 660,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (660,610)

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	\$ (166,790)
2 nd Fiscal Year	(166,790)
3 rd Fiscal Year	(165,279)
4 th Fiscal Year	(161,752)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (660,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08092617%
Employer's proportionate share at MD 0.07480738%

Employer's proportionate share of system NOL/(A) at prior MD \$ 21,977
Employer's proportionate share of system NOL/(A) at MD **\$ (31,220)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,352
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,476)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 168
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (281)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,459
Changes in proportionate share	\$ 0	\$ 1,213
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,672)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,064)
2 nd Fiscal Year	(4,064)
3 rd Fiscal Year	(3,930)
4 th Fiscal Year	(3,615)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.26350915%
Employer's proportionate share at MD	0.26700595%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 71,559
Employer's proportionate share of system NOL/(A) at MD	\$ (111,432)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 15,533
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (219,425)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 598
▪ Net amortization of employer-specific deferred amounts from:	
○ 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)	\$ 855

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,609
Changes in proportionate share	\$ 693	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 693	\$ 51,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,916)

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	\$ (12,645)
2 nd Fiscal Year	(12,645)
3 rd Fiscal Year	(12,723)
4 th Fiscal Year	(12,902)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (50,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14903664%
Employer's proportionate share at MD 0.14604069%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40,473
Employer's proportionate share of system NOL/(A) at MD \$ (60,949)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,496
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (120,016)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 327
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,228
Changes in proportionate share	\$ 0	\$ 594
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,822)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,277)
2 nd Fiscal Year	(7,277)
3 rd Fiscal Year	(7,211)
4 th Fiscal Year	(7,057)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04663788%
Employer's proportionate share at MD 0.04469649%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,665
Employer's proportionate share of system NOL/(A) at MD **\$ (18,654)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,600
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,731)

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) \$ (142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,639
Changes in proportionate share	\$ 0	\$ 385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,024)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,302)
2 nd Fiscal Year	(2,302)
3 rd Fiscal Year	(2,261)
4 th Fiscal Year	(2,160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01454063%
Employer's proportionate share at MD 0.01532322%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,949
Employer's proportionate share of system NOL/(A) at MD **\$ (6,395)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 891
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,593)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 34
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 58
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,962
Changes in proportionate share	\$ 155	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 155	\$ 2,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,807)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (682)
2 nd Fiscal Year	(682)
3 rd Fiscal Year	(701)
4 th Fiscal Year	(740)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00290648%
Employer's proportionate share at MD 0.00273306%

Employer's proportionate share of system NOL/(A) at prior MD \$ 789
Employer's proportionate share of system NOL/(A) at MD **\$ (1,141)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 159
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,246)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (7)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 528
Changes in proportionate share	\$ 0	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (562)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145)
2 nd Fiscal Year	(145)
3 rd Fiscal Year	(140)
4 th Fiscal Year	(132)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (562)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.27677746%
Employer's proportionate share at MD 0.29223701%

Employer's proportionate share of system NOL/(A) at prior MD \$ 75,162
Employer's proportionate share of system NOL/(A) at MD **\$ (121,962)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 17,001
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (240,160)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 655
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,135
 - 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) **\$ 1,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,486
Changes in proportionate share	\$ 3,063	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,063	\$ 56,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,423)

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	\$ (12,987)
2 nd Fiscal Year	(12,987)
3 rd Fiscal Year	(13,329)
4 th Fiscal Year	(14,122)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (53,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10873998%
Employer's proportionate share at MD 0.10548254%

Employer's proportionate share of system NOL/(A) at prior MD \$ 29,530
Employer's proportionate share of system NOL/(A) at MD **\$ (44,022)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,137
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,685)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 236
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (239)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,389
Changes in proportionate share	\$ 0	\$ 646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,035)

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	\$ (5,336)
2 nd Fiscal Year	(5,336)
3 rd Fiscal Year	(5,265)
4 th Fiscal Year	(5,097)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.81384084%
Employer's proportionate share at MD 0.81930652%

Employer's proportionate share of system NOL/(A) at prior MD \$ 221,009
Employer's proportionate share of system NOL/(A) at MD **\$ (341,930)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 47,664
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (673,304)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,836
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 2,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 158,363
Changes in proportionate share	\$ 1,083	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,083	\$ 158,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (157,280)

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	\$ (39,190)
2 nd Fiscal Year	(39,190)
3 rd Fiscal Year	(39,310)
4 th Fiscal Year	(39,591)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (157,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.38945536%
Employer's proportionate share at MD 0.36994618%

Employer's proportionate share of system NOL/(A) at prior MD \$ 105,761
Employer's proportionate share of system NOL/(A) at MD **\$ (154,394)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 21,522
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (304,021)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 829
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,432)
- 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) **\$ (603)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,506
Changes in proportionate share	\$ 0	\$ 3,866
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 75,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (75,372)

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	\$ (19,309)
2 nd Fiscal Year	(19,309)
3 rd Fiscal Year	(18,879)
4 th Fiscal Year	(17,877)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (75,372)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.29207849%
Employer's proportionate share at MD 0.27215793%

Employer's proportionate share of system NOL/(A) at prior MD \$ 79,318
Employer's proportionate share of system NOL/(A) at MD **\$ (113,583)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 15,833
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (223,659)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 610
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (852)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,605
Changes in proportionate share	\$ 0	\$ 3,948
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 56,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,553)

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	\$ (14,613)
2 nd Fiscal Year	(14,613)
3 rd Fiscal Year	(14,175)
4 th Fiscal Year	(13,151)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (56,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18314802%
Employer's proportionate share at MD 0.17606216%

Employer's proportionate share of system NOL/(A) at prior MD \$ 49,736
Employer's proportionate share of system NOL/(A) at MD **\$ (73,478)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 10,243
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,687)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 394
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (520)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,031
Changes in proportionate share	\$ 0	\$ 1,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,435)

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	\$ (9,028)
2 nd Fiscal Year	(9,028)
3 rd Fiscal Year	(8,872)
4 th Fiscal Year	(8,508)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06278304%
Employer's proportionate share at MD 0.06222800%

Employer's proportionate share of system NOL/(A) at prior MD \$ 17,050
Employer's proportionate share of system NOL/(A) at MD **\$ (25,970)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,620
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,139)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 139
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (41)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 98**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,028
Changes in proportionate share	\$ 0	\$ 110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,048)
2 nd Fiscal Year	(3,048)
3 rd Fiscal Year	(3,035)
4 th Fiscal Year	(3,007)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.39653554%
Employer's proportionate share at MD 0.40399288%

Employer's proportionate share of system NOL/(A) at prior MD \$ 107,684
Employer's proportionate share of system NOL/(A) at MD **\$ (168,603)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 23,503
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (332,000)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 905
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 547
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 1,452**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,087
Changes in proportionate share	\$ 1,478	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,478	\$ 78,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,609)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,975)
2 nd Fiscal Year	(18,975)
3 rd Fiscal Year	(19,138)
4 th Fiscal Year	(19,522)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (76,609)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.42428630%
Employer's proportionate share at MD 0.42821716%

Employer's proportionate share of system NOL/(A) at prior MD \$ 115,220
Employer's proportionate share of system NOL/(A) at MD **\$ (178,712)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 24,912
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (351,908)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 959
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 288
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 1,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,770
Changes in proportionate share	\$ 779	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 779	\$ 82,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,991)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,404)
2 nd Fiscal Year	(20,404)
3 rd Fiscal Year	(20,489)
4 th Fiscal Year	(20,692)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06229713%
Employer's proportionate share at MD 0.05860662%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,918
Employer's proportionate share of system NOL/(A) at MD **\$ (24,459)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,410
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,163)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 131
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (271)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,328
Changes in proportionate share	\$ 0	\$ 731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,059)

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	\$ (3,103)
2 nd Fiscal Year	(3,103)
3 rd Fiscal Year	(3,021)
4 th Fiscal Year	(2,832)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,059)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01554579%
Employer's proportionate share at MD 0.01400265%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,222
Employer's proportionate share of system NOL/(A) at MD **\$ (5,844)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 815
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,507)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 31
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (113)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,707
Changes in proportionate share	\$ 0	\$ 306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (790)
2 nd Fiscal Year	(790)
3 rd Fiscal Year	(757)
4 th Fiscal Year	(677)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 1.05400242%
Employer's proportionate share at MD 1.01293637%

Employer's proportionate share of system NOL/(A) at prior MD \$ 286,227
Employer's proportionate share of system NOL/(A) at MD **\$ (422,740)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 58,929
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (832,428)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2,270
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,014)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 195,789
Changes in proportionate share	\$ 0	\$ 8,138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 203,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203,927)

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	\$ (51,961)
2 nd Fiscal Year	(51,961)
3 rd Fiscal Year	(51,057)
4 th Fiscal Year	(48,947)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (203,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00039840%
Employer's proportionate share at MD	0.00401422%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 108
Employer's proportionate share of system NOL/(A) at MD	\$ (1,675)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 234
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,299)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 9
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 265
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 776
Changes in proportionate share	\$ 717	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 717	\$ 776
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	\$ 71
2 nd Fiscal Year	71
3 rd Fiscal Year	(7)
4 th Fiscal Year	(194)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.13838717%
Employer's proportionate share at MD 0.13977634%

Employer's proportionate share of system NOL/(A) at prior MD \$ 37,581
Employer's proportionate share of system NOL/(A) at MD **\$ (58,334)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,132
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (114,868)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 313
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 102
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 415**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,017
Changes in proportionate share	\$ 275	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 27,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,652)
2 nd Fiscal Year	(6,652)
3 rd Fiscal Year	(6,683)
4 th Fiscal Year	(6,754)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.45242495%
Employer's proportionate share at MD	0.44217225%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 122,862
Employer's proportionate share of system NOL/(A) at MD	\$ (184,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 25,724
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (363,376)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 991
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ 239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,467
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)	\$ 0	\$ 87,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87,499)

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	\$ (22,119)
2 nd Fiscal Year	(22,119)
3 rd Fiscal Year	(21,895)
4 th Fiscal Year	(21,367)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (87,499)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.60686657%
Employer's proportionate share at MD 0.59684649%

Employer's proportionate share of system NOL/(A) at prior MD \$ 164,802
Employer's proportionate share of system NOL/(A) at MD **\$ (249,088)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 34,722
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (490,487)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,337
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (735)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,364
Changes in proportionate share	\$ 0	\$ 1,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 117,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29,576)
2 nd Fiscal Year	(29,576)
3 rd Fiscal Year	(29,357)
4 th Fiscal Year	(28,841)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (117,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18195731%
Employer's proportionate share at MD 0.17139914%

Employer's proportionate share of system NOL/(A) at prior MD \$ 49,413
Employer's proportionate share of system NOL/(A) at MD **\$ (71,532)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 9,971
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (140,855)

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) \$ (775)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,130
Changes in proportionate share	\$ 0	\$ 2,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,222)

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	\$ (9,057)
2 nd Fiscal Year	(9,057)
3 rd Fiscal Year	(8,824)
4 th Fiscal Year	(8,282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03032020%
Employer's proportionate share at MD 0.02661897%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,234
Employer's proportionate share of system NOL/(A) at MD **\$ (11,109)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,549
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,875)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 60
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (272)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (212)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,145
Changes in proportionate share	\$ 0	\$ 733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,878)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,558)
2 nd Fiscal Year	(1,558)
3 rd Fiscal Year	(1,475)
4 th Fiscal Year	(1,286)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.12928229%
Employer's proportionate share at MD 0.12936493%

Employer's proportionate share of system NOL/(A) at prior MD \$ 35,108
Employer's proportionate share of system NOL/(A) at MD **\$ (53,989)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 7,526
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,312)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 290
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,005
Changes in proportionate share	\$ 16	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 25,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,245)
2 nd Fiscal Year	(6,245)
3 rd Fiscal Year	(6,247)
4 th Fiscal Year	(6,251)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.27105784%
Employer's proportionate share at MD 0.25704586%

Employer's proportionate share of system NOL/(A) at prior MD \$ 73,609
Employer's proportionate share of system NOL/(A) at MD **\$ (107,276)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 14,954
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (211,240)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 576
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (452)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,684
Changes in proportionate share	\$ 0	\$ 2,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 52,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,461)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,449)
2 nd Fiscal Year	(13,449)
3 rd Fiscal Year	(13,142)
4 th Fiscal Year	(12,421)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (52,461)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	3.59596760%
Employer's proportionate share at MD	3.53676347%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 976,530
Employer's proportionate share of system NOL/(A) at MD	\$ (1,476,036)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 205,757
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,906,502)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 7,925
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,345)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 3,580

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 683,617
Changes in proportionate share	\$ 0	\$ 11,733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 695,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (695,350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (175,249)
2 nd Fiscal Year	(175,249)
3 rd Fiscal Year	(173,947)
4 th Fiscal Year	(170,904)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (695,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.10543413%
Employer's proportionate share at MD	0.10925293%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 28,632
Employer's proportionate share of system NOL/(A) at MD	\$ (45,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,356
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (89,784)

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)	\$ 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)	\$ 525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,117
Changes in proportionate share	\$ 757	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 757	\$ 21,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,360)

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	\$ (4,999)
2 nd Fiscal Year	(4,999)
3 rd Fiscal Year	(5,082)
4 th Fiscal Year	(5,279)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,360)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03870699%
Employer's proportionate share at MD	0.04087381%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 10,511
Employer's proportionate share of system NOL/(A) at MD	\$ (17,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,378
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (33,590)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 92
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 159
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,900
Changes in proportionate share	\$ 429	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 429	\$ 7,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,471)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,816)
2 nd Fiscal Year	(1,816)
3 rd Fiscal Year	(1,864)
4 th Fiscal Year	(1,975)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00565112%
Employer's proportionate share at MD	0.00601432%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,535
Employer's proportionate share of system NOL/(A) at MD	\$ (2,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 350
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,943)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 13
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 27
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,163
Changes in proportionate share	\$ 72	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 1,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (264)
2 nd Fiscal Year	(264)
3 rd Fiscal Year	(273)
4 th Fiscal Year	(291)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09219008%
Employer's proportionate share at MD 0.08995006%

Employer's proportionate share of system NOL/(A) at prior MD \$ 25,035
Employer's proportionate share of system NOL/(A) at MD **\$ (37,540)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,233
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,921)

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) \$ (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) **\$ 38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,386
Changes in proportionate share	\$ 0	\$ 444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,830)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,511)
2 nd Fiscal Year	(4,511)
3 rd Fiscal Year	(4,463)
4 th Fiscal Year	(4,347)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04154231%
Employer's proportionate share at MD	0.04312464%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 11,281
Employer's proportionate share of system NOL/(A) at MD	\$ (17,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,509
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (35,440)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 97
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 213

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,336
Changes in proportionate share	\$ 314	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 8,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,022)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,968)
2 nd Fiscal Year	(1,968)
3 rd Fiscal Year	(2,002)
4 th Fiscal Year	(2,084)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,022)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01890192%
Employer's proportionate share at MD 0.01892189%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,133
Employer's proportionate share of system NOL/(A) at MD **\$ (7,897)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,101
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,550)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 42
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 43**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,657
Changes in proportionate share	\$ 4	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 3,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,653)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (913)
2 nd Fiscal Year	(913)
3 rd Fiscal Year	(912)
4 th Fiscal Year	(914)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,653)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00974530%
Employer's proportionate share at MD	0.00963467%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,646
Employer's proportionate share of system NOL/(A) at MD	\$ (4,021)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 561
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 22
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (8)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 14

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,862
Changes in proportionate share	\$ 0	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,884)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (474)
2 nd Fiscal Year	(474)
3 rd Fiscal Year	(472)
4 th Fiscal Year	(466)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00600171%
Employer's proportionate share at MD 0.00474044%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,630
Employer's proportionate share of system NOL/(A) at MD **\$ (1,978)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 276
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,896)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (93)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 916
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)	\$ 0	\$ 1,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (322)
2 nd Fiscal Year	(322)
3 rd Fiscal Year	(293)
4 th Fiscal Year	(229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.44404742%
Employer's proportionate share at MD 0.42003990%

Employer's proportionate share of system NOL/(A) at prior MD \$ 120,587
Employer's proportionate share of system NOL/(A) at MD \$ (175,300)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 24,436
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (345,188)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 941
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,762)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (821)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,189
Changes in proportionate share	\$ 0	\$ 4,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 85,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,947)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,059)
2 nd Fiscal Year	(22,059)
3 rd Fiscal Year	(21,531)
4 th Fiscal Year	(20,297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04221464%
Employer's proportionate share at MD	0.04247799%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 11,464
Employer's proportionate share of system NOL/(A) at MD	\$ (17,728)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,471
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,908)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 95
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 19
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,211
Changes in proportionate share	\$ 53	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 8,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,158)

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	\$ (2,034)
2 nd Fiscal Year	(2,034)
3 rd Fiscal Year	(2,038)
4 th Fiscal Year	(2,053)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,158)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01431344%
Employer's proportionate share at MD 0.01381262%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,887
Employer's proportionate share of system NOL/(A) at MD \$ (5,765)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 804
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,351)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 31
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (37)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,670
Changes in proportionate share	\$ 0	\$ 99
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,769
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	\$ (704)
2 nd Fiscal Year	(704)
3 rd Fiscal Year	(692)
4 th Fiscal Year	(667)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05669862%
Employer's proportionate share at MD 0.06114702%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,397
Employer's proportionate share of system NOL/(A) at MD **\$ (25,519)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,557
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,250)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 137
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 326
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 463**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,819
Changes in proportionate share	\$ 882	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 882	\$ 11,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,937)

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	\$ (2,629)
2 nd Fiscal Year	(2,629)
3 rd Fiscal Year	(2,725)
4 th Fiscal Year	(2,955)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07130756%
Employer's proportionate share at MD 0.06672111%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,364
Employer's proportionate share of system NOL/(A) at MD **\$ (27,845)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,882
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (54,831)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 149
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (337)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,896
Changes in proportionate share	\$ 0	\$ 909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,805)

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	\$ (3,561)
2 nd Fiscal Year	(3,561)
3 rd Fiscal Year	(3,459)
4 th Fiscal Year	(3,224)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00192193%
Employer's proportionate share at MD 0.00171871%

Employer's proportionate share of system NOL/(A) at prior MD \$ 522
Employer's proportionate share of system NOL/(A) at MD **\$ (717)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 100
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,412)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 332
Changes in proportionate share	\$ 0	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 372
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	\$ (98)
2 nd Fiscal Year	(98)
3 rd Fiscal Year	(93)
4 th Fiscal Year	(83)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00447975%
Employer's proportionate share at MD 0.00419773%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,217
Employer's proportionate share of system NOL/(A) at MD **\$ (1,752)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 244
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,450)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (12)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 811
Changes in proportionate share	\$ 0	\$ 56
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (224)
2 nd Fiscal Year	(224)
3 rd Fiscal Year	(217)
4 th Fiscal Year	(203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04232452%
Employer's proportionate share at MD 0.03938132%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,494
Employer's proportionate share of system NOL/(A) at MD **\$ (16,435)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,291
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,363)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 88
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (128)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,612
Changes in proportionate share	\$ 0	\$ 583
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,119)
2 nd Fiscal Year	(2,119)
3 rd Fiscal Year	(2,054)
4 th Fiscal Year	(1,903)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00150451%
Employer's proportionate share at MD 0.00145301%

Employer's proportionate share of system NOL/(A) at prior MD \$ 409
Employer's proportionate share of system NOL/(A) at MD **\$ (606)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 85
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,194)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 281
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (74)
2 nd Fiscal Year	(74)
3 rd Fiscal Year	(72)
4 th Fiscal Year	(70)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (291)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09782909%
Employer's proportionate share at MD 0.09196963%

Employer's proportionate share of system NOL/(A) at prior MD \$ 26,567
Employer's proportionate share of system NOL/(A) at MD **\$ (38,383)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,350
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,580)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 206
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,777
Changes in proportionate share	\$ 0	\$ 1,161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,874)
2 nd Fiscal Year	(4,874)
3 rd Fiscal Year	(4,745)
4 th Fiscal Year	(4,444)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00271354%
Employer's proportionate share at MD 0.00318639%

Employer's proportionate share of system NOL/(A) at prior MD \$ 737
Employer's proportionate share of system NOL/(A) at MD **\$ (1,330)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 185
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,619)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 35
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 616
Changes in proportionate share	\$ 93	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (119)
2 nd Fiscal Year	(119)
3 rd Fiscal Year	(131)
4 th Fiscal Year	(154)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02166594%
Employer's proportionate share at MD 0.02056675%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,884
Employer's proportionate share of system NOL/(A) at MD **\$ (8,583)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,197
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,902)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 46
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (81)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,975
Changes in proportionate share	\$ 0	\$ 217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,192)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,075)
2 nd Fiscal Year	(1,075)
3 rd Fiscal Year	(1,049)
4 th Fiscal Year	(994)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07433748%
Employer's proportionate share at MD 0.06912898%

Employer's proportionate share of system NOL/(A) at prior MD \$ 20,187
Employer's proportionate share of system NOL/(A) at MD **\$ (28,850)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,022
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,810)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 155
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (382)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (227)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,362
Changes in proportionate share	\$ 0	\$ 1,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,394)

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	\$ (3,722)
2 nd Fiscal Year	(3,722)
3 rd Fiscal Year	(3,608)
4 th Fiscal Year	(3,340)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,394)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08907702%
Employer's proportionate share at MD 0.08287881%

Employer's proportionate share of system NOL/(A) at prior MD \$ 24,190
Employer's proportionate share of system NOL/(A) at MD **\$ (34,589)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,822
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (68,110)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 186
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (269)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,020
Changes in proportionate share	\$ 0	\$ 1,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,248)

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	\$ (4,460)
2 nd Fiscal Year	(4,460)
3 rd Fiscal Year	(4,323)
4 th Fiscal Year	(4,005)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.30633548%
Employer's proportionate share at MD 0.28636259%

Employer's proportionate share of system NOL/(A) at prior MD \$ 83,189
Employer's proportionate share of system NOL/(A) at MD **\$ (119,511)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 16,660
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (235,332)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 642
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,466)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (824)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,351
Changes in proportionate share	\$ 0	\$ 3,958
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 59,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,309)

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	\$ (15,304)
2 nd Fiscal Year	(15,304)
3 rd Fiscal Year	(14,864)
4 th Fiscal Year	(13,838)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (59,309)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03381229%
Employer's proportionate share at MD 0.03272541%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,182
Employer's proportionate share of system NOL/(A) at MD **\$ (13,658)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,904
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,894)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 73
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (80)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (7)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,325
Changes in proportionate share	\$ 0	\$ 215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,540)

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	\$ (1,661)
2 nd Fiscal Year	(1,661)
3 rd Fiscal Year	(1,636)
4 th Fiscal Year	(1,581)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04258291%
Employer's proportionate share at MD 0.04242036%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,564
Employer's proportionate share of system NOL/(A) at MD **\$ (17,704)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,468
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,861)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 95
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 83**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,199
Changes in proportionate share	\$ 0	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,231)

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	\$ (2,062)
2 nd Fiscal Year	(2,062)
3 rd Fiscal Year	(2,058)
4 th Fiscal Year	(2,050)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03756209%
Employer's proportionate share at MD 0.03560733%

Employer's proportionate share of system NOL/(A) at prior MD \$ 10,200
Employer's proportionate share of system NOL/(A) at MD **\$ (14,860)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,072
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,262)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 80
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,882
Changes in proportionate share	\$ 0	\$ 387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,269)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,865)
2 nd Fiscal Year	(1,865)
3 rd Fiscal Year	(1,820)
4 th Fiscal Year	(1,721)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05655190%
Employer's proportionate share at MD 0.05700055%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,357
Employer's proportionate share of system NOL/(A) at MD **\$ (23,789)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,316
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,843)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 128
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 33
○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,018
Changes in proportionate share	\$ 89	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 89	\$ 11,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,929)

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	\$ (2,721)
2 nd Fiscal Year	(2,721)
3 rd Fiscal Year	(2,731)
4 th Fiscal Year	(2,754)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00292193%
Employer's proportionate share at MD 0.00254393%

Employer's proportionate share of system NOL/(A) at prior MD \$ 793
Employer's proportionate share of system NOL/(A) at MD **\$ (1,062)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 148
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,091)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (28)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 492
Changes in proportionate share	\$ 0	\$ 75
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (151)
2 nd Fiscal Year	(151)
3 rd Fiscal Year	(142)
4 th Fiscal Year	(123)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00949465%
Employer's proportionate share at MD 0.00579082%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,578
Employer's proportionate share of system NOL/(A) at MD **\$ (2,417)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 337
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,759)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (272)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,119
Changes in proportionate share	\$ 0	\$ 734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,853)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (552)
2 nd Fiscal Year	(552)
3 rd Fiscal Year	(470)
4 th Fiscal Year	(280)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09674394%
Employer's proportionate share at MD 0.09520229%

Employer's proportionate share of system NOL/(A) at prior MD \$ 26,272
Employer's proportionate share of system NOL/(A) at MD **\$ (39,732)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,539
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (78,237)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 213
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (113)
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,402
Changes in proportionate share	\$ 0	\$ 306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,713)
2 nd Fiscal Year	(4,713)
3 rd Fiscal Year	(4,680)
4 th Fiscal Year	(4,600)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02339762%
Employer's proportionate share at MD 0.02362889%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,354
Employer's proportionate share of system NOL/(A) at MD **\$ (9,861)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,375
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,418)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 53
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 70**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,567
Changes in proportionate share	\$ 46	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 4,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,521)

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	\$ (1,125)
2 nd Fiscal Year	(1,125)
3 rd Fiscal Year	(1,130)
4 th Fiscal Year	(1,142)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00731177%
Employer's proportionate share at MD 0.00631750%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,986
Employer's proportionate share of system NOL/(A) at MD **\$ (2,637)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 368
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,192)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (73)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,221
Changes in proportionate share	\$ 0	\$ 197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,418
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	\$ (378)
2 nd Fiscal Year	(378)
3 rd Fiscal Year	(356)
4 th Fiscal Year	(305)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00266765%
Employer's proportionate share at MD 0.00262508%

Employer's proportionate share of system NOL/(A) at prior MD \$ 724
Employer's proportionate share of system NOL/(A) at MD **\$ (1,096)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 153
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,157)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 507
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (516)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (130)
2 nd Fiscal Year	(130)
3 rd Fiscal Year	(130)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01190014%
Employer's proportionate share at MD 0.01114893%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,232
Employer's proportionate share of system NOL/(A) at MD **\$ (4,653)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 649
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,162)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 25
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (55)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,155
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)	\$ 0	\$ 2,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,304)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (594)
2 nd Fiscal Year	(594)
3 rd Fiscal Year	(578)
4 th Fiscal Year	(539)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01779924%
Employer's proportionate share at MD	0.01783509%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 4,834
Employer's proportionate share of system NOL/(A) at MD	\$ (7,443)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,038
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 40
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 3
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,447
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 3,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (859)
2 nd Fiscal Year	(859)
3 rd Fiscal Year	(861)
4 th Fiscal Year	(862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03960650%
Employer's proportionate share at MD 0.04101136%

Employer's proportionate share of system NOL/(A) at prior MD \$ 10,756
Employer's proportionate share of system NOL/(A) at MD **\$ (17,116)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,386
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,703)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 92
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 103
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,927
Changes in proportionate share	\$ 279	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 279	\$ 7,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,648)

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	\$ (1,879)
2 nd Fiscal Year	(1,879)
3 rd Fiscal Year	(1,909)
4 th Fiscal Year	(1,982)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,648)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00883149%
Employer's proportionate share at MD 0.00867427%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,398
Employer's proportionate share of system NOL/(A) at MD **\$ (3,620)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 505
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,128)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 7**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,677
Changes in proportionate share	\$ 0	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (431)
2 nd Fiscal Year	(431)
3 rd Fiscal Year	(426)
4 th Fiscal Year	(419)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02027720%
Employer's proportionate share at MD 0.01905740%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,507
Employer's proportionate share of system NOL/(A) at MD **\$ (7,953)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,109
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,661)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 43
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,684
Changes in proportionate share	\$ 0	\$ 242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,926
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	\$ (1,010)
2 nd Fiscal Year	(1,010)
3 rd Fiscal Year	(985)
4 th Fiscal Year	(921)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02121709%
Employer's proportionate share at MD	0.02182097%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 5,762
Employer's proportionate share of system NOL/(A) at MD	\$ (9,107)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,269
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,932)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 49
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 44
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 93

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,218
Changes in proportionate share	\$ 120	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 120	\$ 4,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,098)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,010)
2 nd Fiscal Year	(1,010)
3 rd Fiscal Year	(1,022)
4 th Fiscal Year	(1,054)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00238851%
Employer's proportionate share at MD 0.00178140%

Employer's proportionate share of system NOL/(A) at prior MD \$ 649
Employer's proportionate share of system NOL/(A) at MD **\$ (743)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 104
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,464)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (41)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 344
Changes in proportionate share	\$ 0	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 464
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	\$ (131)
2 nd Fiscal Year	(131)
3 rd Fiscal Year	(116)
4 th Fiscal Year	(86)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01379204%
Employer's proportionate share at MD	0.01092224%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,745
Employer's proportionate share of system NOL/(A) at MD	\$ (4,558)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 635
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,976)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 24
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (187)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,111
Changes in proportionate share	\$ 0	\$ 568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,679)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (739)
2 nd Fiscal Year	(739)
3 rd Fiscal Year	(674)
4 th Fiscal Year	(528)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,679)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01028002%
Employer's proportionate share at MD 0.01054875%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,792
Employer's proportionate share of system NOL/(A) at MD **\$ (4,402)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 614
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,669)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,039
Changes in proportionate share	\$ 53	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 2,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (490)
2 nd Fiscal Year	(490)
3 rd Fiscal Year	(497)
4 th Fiscal Year	(510)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00657076%
Employer's proportionate share at MD 0.00634257%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,784
Employer's proportionate share of system NOL/(A) at MD **\$ (2,647)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 369
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,212)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,226
Changes in proportionate share	\$ 0	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,271)

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	\$ (323)
2 nd Fiscal Year	(323)
3 rd Fiscal Year	(317)
4 th Fiscal Year	(306)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04801935%
Employer's proportionate share at MD	0.04506931%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 13,040
Employer's proportionate share of system NOL/(A) at MD	\$ (18,809)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,622
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (37,038)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 101
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (115)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,711
Changes in proportionate share	\$ 0	\$ 585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,296)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,394)
2 nd Fiscal Year	(2,394)
3 rd Fiscal Year	(2,331)
4 th Fiscal Year	(2,178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00723117%
Employer's proportionate share at MD 0.00599986%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,964
Employer's proportionate share of system NOL/(A) at MD **\$ (2,504)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 349
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,931)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (90)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (77)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,160
Changes in proportionate share	\$ 0	\$ 244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,404)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (380)
2 nd Fiscal Year	(380)
3 rd Fiscal Year	(354)
4 th Fiscal Year	(290)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01273362%
Employer's proportionate share at MD 0.01153675%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,458
Employer's proportionate share of system NOL/(A) at MD **\$ (4,815)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 671
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,481)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- 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) **\$ (62)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,230
Changes in proportionate share	\$ 0	\$ 237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,467)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (645)
2 nd Fiscal Year	(645)
3 rd Fiscal Year	(618)
4 th Fiscal Year	(557)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,467)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00536185%
Employer's proportionate share at MD 0.00475636%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,456
Employer's proportionate share of system NOL/(A) at MD **\$ (1,985)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 277
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,909)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (44)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 919
Changes in proportionate share	\$ 0	\$ 120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,039)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (274)
2 nd Fiscal Year	(274)
3 rd Fiscal Year	(262)
4 th Fiscal Year	(230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,039)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00865173%
Employer's proportionate share at MD 0.00881923%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,349
Employer's proportionate share of system NOL/(A) at MD **\$ (3,681)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 513
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,248)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,705
Changes in proportionate share	\$ 33	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 1,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,672)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (414)
2 nd Fiscal Year	(414)
3 rd Fiscal Year	(417)
4 th Fiscal Year	(426)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00166608%
Employer's proportionate share at MD 0.00168473%

Employer's proportionate share of system NOL/(A) at prior MD \$ 452
Employer's proportionate share of system NOL/(A) at MD **\$ (703)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 98
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,385)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 5**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 326
Changes in proportionate share	\$ 4	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 326
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	\$ (80)
2 nd Fiscal Year	(80)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(81)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01560089%
Employer's proportionate share at MD 0.01537472%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,237
Employer's proportionate share of system NOL/(A) at MD **\$ (6,416)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 894
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,635)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 34
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,972
Changes in proportionate share	\$ 0	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,017
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	\$ (759)
2 nd Fiscal Year	(759)
3 rd Fiscal Year	(756)
4 th Fiscal Year	(743)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01341947%
Employer's proportionate share at MD 0.01352902%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,644
Employer's proportionate share of system NOL/(A) at MD **\$ (5,646)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 787
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,118)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 30
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 8
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,615
Changes in proportionate share	\$ 22	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 2,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,593)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (646)
2 nd Fiscal Year	(646)
3 rd Fiscal Year	(648)
4 th Fiscal Year	(654)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00355443%
Employer's proportionate share at MD 0.00307122%

Employer's proportionate share of system NOL/(A) at prior MD \$ 965
Employer's proportionate share of system NOL/(A) at MD **\$ (1,282)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 179
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35)
- Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 594
Changes in proportionate share	\$ 0	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (183)
2 nd Fiscal Year	(183)
3 rd Fiscal Year	(174)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00104775%
Employer's proportionate share at MD 0.00073140%

Employer's proportionate share of system NOL/(A) at prior MD \$ 285
Employer's proportionate share of system NOL/(A) at MD \$ (305)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 43
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (601)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141
Changes in proportionate share	\$ 0	\$ 63
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (204)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58)
2 nd Fiscal Year	(58)
3 rd Fiscal Year	(52)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00664249%
Employer's proportionate share at MD	0.00581294%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,804
Employer's proportionate share of system NOL/(A) at MD	\$ (2,426)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 338
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,777)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 13
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (61)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (48)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,124
Changes in proportionate share	\$ 0	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (342)
2 nd Fiscal Year	(342)
3 rd Fiscal Year	(323)
4 th Fiscal Year	(281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00252180%
Employer's proportionate share at MD 0.00249289%

Employer's proportionate share of system NOL/(A) at prior MD \$ 685
Employer's proportionate share of system NOL/(A) at MD **\$ (1,040)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 145
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,049)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ 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) **\$ 4**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 482
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (122)
2 nd Fiscal Year	(122)
3 rd Fiscal Year	(122)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00434507%
Employer's proportionate share at MD 0.00411768%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,180
Employer's proportionate share of system NOL/(A) at MD **\$ (1,718)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 240
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,384)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 796
Changes in proportionate share	\$ 0	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 841
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	\$ (216)
2 nd Fiscal Year	(216)
3 rd Fiscal Year	(210)
4 th Fiscal Year	(199)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00116727%
Employer's proportionate share at MD 0.00097084%

Employer's proportionate share of system NOL/(A) at prior MD \$ 317
Employer's proportionate share of system NOL/(A) at MD **\$ (405)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 56
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (798)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 188
Changes in proportionate share	\$ 0	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61)
2 nd Fiscal Year	(61)
3 rd Fiscal Year	(58)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00723415%
Employer's proportionate share at MD 0.00652286%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,965
Employer's proportionate share of system NOL/(A) at MD **\$ (2,722)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 379
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,360)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,261
Changes in proportionate share	\$ 0	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (367)
2 nd Fiscal Year	(367)
3 rd Fiscal Year	(352)
4 th Fiscal Year	(315)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01021578%
Employer's proportionate share at MD 0.00909040%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,774
Employer's proportionate share of system NOL/(A) at MD **\$ (3,794)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 529
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,470)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- 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) **\$ (63)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,757
Changes in proportionate share	\$ 0	\$ 223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,980)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (522)
2 nd Fiscal Year	(522)
3 rd Fiscal Year	(496)
4 th Fiscal Year	(439)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00511369%
Employer's proportionate share at MD 0.00519019%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,389
Employer's proportionate share of system NOL/(A) at MD **\$ (2,166)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 302
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,265)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,003
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 1,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (988)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (245)
2 nd Fiscal Year	(245)
3 rd Fiscal Year	(248)
4 th Fiscal Year	(251)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02545203%
Employer's proportionate share at MD 0.02339988%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,912
Employer's proportionate share of system NOL/(A) at MD **\$ (9,766)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,361
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,230)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 52
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (99)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,523
Changes in proportionate share	\$ 0	\$ 406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,929)

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	\$ (1,282)
2 nd Fiscal Year	(1,282)
3 rd Fiscal Year	(1,235)
4 th Fiscal Year	(1,131)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00133765%
Employer's proportionate share at MD 0.00145562%

Employer's proportionate share of system NOL/(A) at prior MD \$ 363
Employer's proportionate share of system NOL/(A) at MD **\$ (607)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 85
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,196)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 281
Changes in proportionate share	\$ 23	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 281
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	\$ (61)
2 nd Fiscal Year	(61)
3 rd Fiscal Year	(65)
4 th Fiscal Year	(70)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00724014%
Employer's proportionate share at MD 0.00646188%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,966
Employer's proportionate share of system NOL/(A) at MD **\$ (2,697)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 376
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,310)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (57)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,249
Changes in proportionate share	\$ 0	\$ 154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,403)

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	\$ (369)
2 nd Fiscal Year	(369)
3 rd Fiscal Year	(352)
4 th Fiscal Year	(312)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04629754%
Employer's proportionate share at MD 0.04594645%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,573
Employer's proportionate share of system NOL/(A) at MD **\$ (19,175)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,673
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,759)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 103
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (26)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 77**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,881
Changes in proportionate share	\$ 0	\$ 69
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,950)

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	\$ (2,246)
2 nd Fiscal Year	(2,246)
3 rd Fiscal Year	(2,237)
4 th Fiscal Year	(2,220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00861744%
Employer's proportionate share at MD	0.00961242%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,340
Employer's proportionate share of system NOL/(A) at MD	\$ (4,012)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 559
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,899)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 22
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 73
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 95

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,858
Changes in proportionate share	\$ 197	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 197	\$ 1,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (391)
2 nd Fiscal Year	(391)
3 rd Fiscal Year	(413)
4 th Fiscal Year	(464)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00674929%
Employer's proportionate share at MD 0.00675215%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,833
Employer's proportionate share of system NOL/(A) at MD **\$ (2,818)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 393
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,549)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- 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) **\$ 15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,305
Changes in proportionate share	\$ 1	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 1,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,304)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (326)
2 nd Fiscal Year	(326)
3 rd Fiscal Year	(325)
4 th Fiscal Year	(326)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,304)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00421174%
Employer's proportionate share at MD 0.00391672%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,144
Employer's proportionate share of system NOL/(A) at MD **\$ (1,635)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 228
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,219)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (13)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 757
Changes in proportionate share	\$ 0	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (815)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (211)
2 nd Fiscal Year	(211)
3 rd Fiscal Year	(203)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (815)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00174518%
Employer's proportionate share at MD 0.00173806%

Employer's proportionate share of system NOL/(A) at prior MD \$ 474
Employer's proportionate share of system NOL/(A) at MD **\$ (725)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 101
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,428)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 336
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 337
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	\$ (85)
2 nd Fiscal Year	(85)
3 rd Fiscal Year	(84)
4 th Fiscal Year	(84)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00217882%
Employer's proportionate share at MD 0.00198943%

Employer's proportionate share of system NOL/(A) at prior MD \$ 592
Employer's proportionate share of system NOL/(A) at MD **\$ (830)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 116
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,635)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 385
Changes in proportionate share	\$ 0	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 422
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	\$ (110)
2 nd Fiscal Year	(110)
3 rd Fiscal Year	(105)
4 th Fiscal Year	(96)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02641780%
Employer's proportionate share at MD 0.02544297%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,174
Employer's proportionate share of system NOL/(A) at MD **\$ (10,618)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,480
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,909)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 57
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (72)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (15)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,918
Changes in proportionate share	\$ 0	\$ 193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,301)
2 nd Fiscal Year	(1,301)
3 rd Fiscal Year	(1,278)
4 th Fiscal Year	(1,229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00088889%
Employer's proportionate share at MD 0.00105424%

Employer's proportionate share of system NOL/(A) at prior MD \$ 241
Employer's proportionate share of system NOL/(A) at MD **\$ (440)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 61
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (866)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 204
Changes in proportionate share	\$ 33	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 204
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	\$ (39)
2 nd Fiscal Year	(39)
3 rd Fiscal Year	(42)
4 th Fiscal Year	(51)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00039789%
Employer's proportionate share at MD 0.00013213%

Employer's proportionate share of system NOL/(A) at prior MD \$ 108
Employer's proportionate share of system NOL/(A) at MD **\$ (55)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (109)

Employer 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) \$ (19)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26
Changes in proportionate share	\$ 0	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 79
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (79)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(25)
3 rd Fiscal Year	(21)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (79)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00355432%
Employer's proportionate share at MD 0.00370511%

Employer's proportionate share of system NOL/(A) at prior MD \$ 965
Employer's proportionate share of system NOL/(A) at MD **\$ (1,546)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 216
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,045)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 19**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 716
Changes in proportionate share	\$ 30	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30	\$ 716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (686)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (168)
2 nd Fiscal Year	(168)
3 rd Fiscal Year	(171)
4 th Fiscal Year	(179)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.009771111%
Employer's proportionate share at MD 0.00891364%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,653
Employer's proportionate share of system NOL/(A) at MD **\$ (3,720)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 519
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,325)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (63)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,723
Changes in proportionate share	\$ 0	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,893)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (494)
2 nd Fiscal Year	(494)
3 rd Fiscal Year	(475)
4 th Fiscal Year	(431)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00444192%
Employer's proportionate share at MD 0.00422934%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,206
Employer's proportionate share of system NOL/(A) at MD **\$ (1,765)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 246
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,476)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (7)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 817
Changes in proportionate share	\$ 0	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (859)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (220)
2 nd Fiscal Year	(220)
3 rd Fiscal Year	(214)
4 th Fiscal Year	(204)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00424153%
Employer's proportionate share at MD 0.00424997%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,152
Employer's proportionate share of system NOL/(A) at MD **\$ (1,774)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 247
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,493)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 11**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 821
Changes in proportionate share	\$ 1	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (820)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (204)
2 nd Fiscal Year	(204)
3 rd Fiscal Year	(205)
4 th Fiscal Year	(205)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00052817%
Employer's proportionate share at MD	0.00051224%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 143
Employer's proportionate share of system NOL/(A) at MD	\$ (214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 30
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (421)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 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	\$ 99
Changes in proportionate share	\$ 0	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 102
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	\$ (26)
2 nd Fiscal Year	(26)
3 rd Fiscal Year	(26)
4 th Fiscal Year	(25)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02926476%
Employer's proportionate share at MD 0.02710102%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,947
Employer's proportionate share of system NOL/(A) at MD **\$ (11,310)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,577
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,272)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 61
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (159)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (98)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,238
Changes in proportionate share	\$ 0	\$ 429
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,667)

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	\$ (1,469)
2 nd Fiscal Year	(1,469)
3 rd Fiscal Year	(1,421)
4 th Fiscal Year	(1,310)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02139196%
Employer's proportionate share at MD 0.02305418%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,809
Employer's proportionate share of system NOL/(A) at MD **\$ (9,621)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,341
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,946)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 52
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 122
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 174**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,456
Changes in proportionate share	\$ 329	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 329	\$ 4,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (992)
2 nd Fiscal Year	(992)
3 rd Fiscal Year	(1,029)
4 th Fiscal Year	(1,114)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00199951%
Employer's proportionate share at MD	0.00204730%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 543
Employer's proportionate share of system NOL/(A) at MD	\$ (854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 119
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,682)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 396
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (95)
2 nd Fiscal Year	(95)
3 rd Fiscal Year	(98)
4 th Fiscal Year	(99)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01054708%
Employer's proportionate share at MD 0.00882632%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,864
Employer's proportionate share of system NOL/(A) at MD **\$ (3,684)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 513
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,253)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
▪ 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) **\$ (106)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,706
Changes in proportionate share	\$ 0	\$ 341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,047)

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	\$ (553)
2 nd Fiscal Year	(553)
3 rd Fiscal Year	(516)
4 th Fiscal Year	(427)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00432366%
Employer's proportionate share at MD 0.00390539%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,174
Employer's proportionate share of system NOL/(A) at MD **\$ (1,630)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 227
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,209)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 755
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)	\$ 0	\$ 838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (220)
2 nd Fiscal Year	(220)
3 rd Fiscal Year	(210)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (838)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00807745%
Employer's proportionate share at MD 0.00757956%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,194
Employer's proportionate share of system NOL/(A) at MD **\$ (3,163)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 441
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,229)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,465
Changes in proportionate share	\$ 0	\$ 99
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,564)

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	\$ (402)
2 nd Fiscal Year	(402)
3 rd Fiscal Year	(393)
4 th Fiscal Year	(366)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01117104%
Employer's proportionate share at MD 0.01070002%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,034
Employer's proportionate share of system NOL/(A) at MD **\$ (4,466)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 622
- 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) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,068
Changes in proportionate share	\$ 0	\$ 93
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,161)

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	\$ (552)
2 nd Fiscal Year	(552)
3 rd Fiscal Year	(540)
4 th Fiscal Year	(517)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02107248%
Employer's proportionate share at MD 0.02146259%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,722
Employer's proportionate share of system NOL/(A) at MD **\$ (8,957)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,249
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,638)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 48
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 77**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,148
Changes in proportionate share	\$ 77	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 77	\$ 4,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,071)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,008)
2 nd Fiscal Year	(1,008)
3 rd Fiscal Year	(1,018)
4 th Fiscal Year	(1,037)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,071)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00137719%
Employer's proportionate share at MD 0.00156483%

Employer's proportionate share of system NOL/(A) at prior MD \$ 374
Employer's proportionate share of system NOL/(A) at MD **\$ (653)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 91
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,286)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 302
Changes in proportionate share	\$ 37	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37	\$ 302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (265)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62)
2 nd Fiscal Year	(62)
3 rd Fiscal Year	(67)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00221385%
Employer's proportionate share at MD 0.00208762%

Employer's proportionate share of system NOL/(A) at prior MD \$ 601
Employer's proportionate share of system NOL/(A) at MD **\$ (871)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 121
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,716)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 404
Changes in proportionate share	\$ 0	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 429
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	\$ (110)
2 nd Fiscal Year	(110)
3 rd Fiscal Year	(108)
4 th Fiscal Year	(101)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00264441%
Employer's proportionate share at MD 0.00307575%

Employer's proportionate share of system NOL/(A) at prior MD \$ 718
Employer's proportionate share of system NOL/(A) at MD **\$ (1,284)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 179
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,528)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 32
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 39**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 595
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)	\$ 85	\$ 595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (117)
2 nd Fiscal Year	(117)
3 rd Fiscal Year	(128)
4 th Fiscal Year	(149)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00368279%
Employer's proportionate share at MD 0.00384409%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,000
Employer's proportionate share of system NOL/(A) at MD **\$ (1,604)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 224
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,159)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 743
Changes in proportionate share	\$ 32	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (711)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (174)
2 nd Fiscal Year	(174)
3 rd Fiscal Year	(178)
4 th Fiscal Year	(186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00764321%
Employer's proportionate share at MD 0.00642639%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,076
Employer's proportionate share of system NOL/(A) at MD **\$ (2,682)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 374
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,281)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,242
Changes in proportionate share	\$ 0	\$ 241
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,483)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (400)
2 nd Fiscal Year	(400)
3 rd Fiscal Year	(374)
4 th Fiscal Year	(311)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,483)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00361934%
Employer's proportionate share at MD 0.00322564%

Employer's proportionate share of system NOL/(A) at prior MD \$ 983
Employer's proportionate share of system NOL/(A) at MD **\$ (1,346)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 188
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,651)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 623
Changes in proportionate share	\$ 0	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (185)
2 nd Fiscal Year	(185)
3 rd Fiscal Year	(176)
4 th Fiscal Year	(156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00126929%
Employer's proportionate share at MD 0.00074482%

Employer's proportionate share of system NOL/(A) at prior MD \$ 345
Employer's proportionate share of system NOL/(A) at MD **\$ (311)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 43
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (612)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (38)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 144
Changes in proportionate share	\$ 0	\$ 104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (74)
2 nd Fiscal Year	(74)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00522412%
Employer's proportionate share at MD 0.00509092%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,419
Employer's proportionate share of system NOL/(A) at MD **\$ (2,125)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 296
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,184)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 984
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (256)
2 nd Fiscal Year	(256)
3 rd Fiscal Year	(252)
4 th Fiscal Year	(246)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00876900%
Employer's proportionate share at MD 0.00850898%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,381
Employer's proportionate share of system NOL/(A) at MD **\$ (3,551)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 495
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,993)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 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	\$ 1,645
Changes in proportionate share	\$ 0	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,697)

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	\$ (430)
2 nd Fiscal Year	(430)
3 rd Fiscal Year	(425)
4 th Fiscal Year	(411)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,697)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00280280%
Employer's proportionate share at MD 0.00267178%

Employer's proportionate share of system NOL/(A) at prior MD \$ 761
Employer's proportionate share of system NOL/(A) at MD **\$ (1,115)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 155
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,196)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 516
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (139)
2 nd Fiscal Year	(139)
3 rd Fiscal Year	(135)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00807711%
Employer's proportionate share at MD 0.00833614%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,193
Employer's proportionate share of system NOL/(A) at MD **\$ (3,479)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 485
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,851)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 19
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,611
Changes in proportionate share	\$ 51	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 51	\$ 1,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (384)
2 nd Fiscal Year	(384)
3 rd Fiscal Year	(390)
4 th Fiscal Year	(403)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02915773%
Employer's proportionate share at MD 0.02647277%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,918
Employer's proportionate share of system NOL/(A) at MD **\$ (11,048)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,540
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,755)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 59
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (197)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (138)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,117
Changes in proportionate share	\$ 0	\$ 532
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,476)
2 nd Fiscal Year	(1,476)
3 rd Fiscal Year	(1,417)
4 th Fiscal Year	(1,279)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02698616%
Employer's proportionate share at MD 0.02633797%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,328
Employer's proportionate share of system NOL/(A) at MD **\$ (10,992)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,532
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,644)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 59
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,091
Changes in proportionate share	\$ 0	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,219)

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	\$ (1,321)
2 nd Fiscal Year	(1,321)
3 rd Fiscal Year	(1,305)
4 th Fiscal Year	(1,273)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09696579%
Employer's proportionate share at MD 0.08523494%

Employer's proportionate share of system NOL/(A) at prior MD \$ 26,332
Employer's proportionate share of system NOL/(A) at MD **\$ (35,572)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,959
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,046)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 191
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (861)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (670)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,475
Changes in proportionate share	\$ 0	\$ 2,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,800)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,980)
2 nd Fiscal Year	(4,980)
3 rd Fiscal Year	(4,722)
4 th Fiscal Year	(4,119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00328414%
Employer's proportionate share at MD 0.00333193%

Employer's proportionate share of system NOL/(A) at prior MD \$ 892
Employer's proportionate share of system NOL/(A) at MD **\$ (1,391)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 194
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,738)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 644
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (157)
2 nd Fiscal Year	(157)
3 rd Fiscal Year	(160)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00054748%
Employer's proportionate share at MD 0.00048695%

Employer's proportionate share of system NOL/(A) at prior MD \$ 149
Employer's proportionate share of system NOL/(A) at MD **\$ (203)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 28
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (400)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 94
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 106
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	\$ (28)
2 nd Fiscal Year	(28)
3 rd Fiscal Year	(28)
4 th Fiscal Year	(24)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00385629%
Employer's proportionate share at MD 0.00305754%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,047
Employer's proportionate share of system NOL/(A) at MD **\$ (1,276)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 178
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,513)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (59)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (52)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 591
Changes in proportionate share	\$ 0	\$ 158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (207)
2 nd Fiscal Year	(207)
3 rd Fiscal Year	(188)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00586894%
Employer's proportionate share at MD 0.00562262%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,594
Employer's proportionate share of system NOL/(A) at MD **\$ (2,347)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 327
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,621)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,087
Changes in proportionate share	\$ 0	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,136
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	\$ (290)
2 nd Fiscal Year	(290)
3 rd Fiscal Year	(285)
4 th Fiscal Year	(272)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00091543%
Employer's proportionate share at MD 0.00093170%

Employer's proportionate share of system NOL/(A) at prior MD \$ 249
Employer's proportionate share of system NOL/(A) at MD **\$ (389)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 54
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (766)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 180
Changes in proportionate share	\$ 3	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 180
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	\$ (44)
2 nd Fiscal Year	(44)
3 rd Fiscal Year	(44)
4 th Fiscal Year	(45)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00114641%
Employer's proportionate share at MD 0.00108244%

Employer's proportionate share of system NOL/(A) at prior MD \$ 311
Employer's proportionate share of system NOL/(A) at MD **\$ (452)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 63
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (890)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 209
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57)
2 nd Fiscal Year	(57)
3 rd Fiscal Year	(54)
4 th Fiscal Year	(52)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081336%
Employer's proportionate share at MD 0.00079724%

Employer's proportionate share of system NOL/(A) at prior MD \$ 221
Employer's proportionate share of system NOL/(A) at MD **\$ (333)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 46
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (655)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 154
Changes in proportionate share	\$ 0	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40)
2 nd Fiscal Year	(40)
3 rd Fiscal Year	(40)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01150593%
Employer's proportionate share at MD 0.00939976%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,125
Employer's proportionate share of system NOL/(A) at MD **\$ (3,923)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 547
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,725)

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) \$ (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) **\$ (134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,817
Changes in proportionate share	\$ 0	\$ 417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,234)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (609)
2 nd Fiscal Year	(609)
3 rd Fiscal Year	(561)
4 th Fiscal Year	(454)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00831399%
Employer's proportionate share at MD 0.00775461%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,258
Employer's proportionate share of system NOL/(A) at MD **\$ (3,236)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 451
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,373)

Employer OPEB Expense for Measurement Period

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

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (41)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,499
Changes in proportionate share	\$ 0	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,610)

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	\$ (416)
2 nd Fiscal Year	(416)
3 rd Fiscal Year	(404)
4 th Fiscal Year	(375)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00747783%
Employer's proportionate share at MD 0.00714122%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,031
Employer's proportionate share of system NOL/(A) at MD **\$ (2,980)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 415
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,869)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (25)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,380
Changes in proportionate share	\$ 0	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,446)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (370)
2 nd Fiscal Year	(370)
3 rd Fiscal Year	(361)
4 th Fiscal Year	(345)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00415361%
Employer's proportionate share at MD 0.00419879%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,128
Employer's proportionate share of system NOL/(A) at MD **\$ (1,752)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 244
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 12**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 812
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (200)
2 nd Fiscal Year	(200)
3 rd Fiscal Year	(200)
4 th Fiscal Year	(203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00038732%
Employer's proportionate share at MD 0.00042416%

Employer's proportionate share of system NOL/(A) at prior MD \$ 105
Employer's proportionate share of system NOL/(A) at MD **\$ (177)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 25
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (349)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 82
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	\$ (17)
2 nd Fiscal Year	(17)
3 rd Fiscal Year	(19)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (75)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00194582%
Employer's proportionate share at MD 0.00169439%

Employer's proportionate share of system NOL/(A) at prior MD \$ 528
Employer's proportionate share of system NOL/(A) at MD **\$ (707)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 99
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,392)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 328
Changes in proportionate share	\$ 0	\$ 50
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (378)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100)
2 nd Fiscal Year	(100)
3 rd Fiscal Year	(96)
4 th Fiscal Year	(82)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00130524%
Employer's proportionate share at MD 0.00131530%

Employer's proportionate share of system NOL/(A) at prior MD \$ 354
Employer's proportionate share of system NOL/(A) at MD **\$ (549)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 77
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,081)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 254
Changes in proportionate share	\$ 2	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (252)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63)
2 nd Fiscal Year	(63)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(64)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00062225%
Employer's proportionate share at MD 0.00062526%

Employer's proportionate share of system NOL/(A) at prior MD \$ 169
Employer's proportionate share of system NOL/(A) at MD **\$ (261)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 36
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (514)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 121
Changes in proportionate share	\$ 1	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (120)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30)
2 nd Fiscal Year	(30)
3 rd Fiscal Year	(29)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00122185%
Employer's proportionate share at MD	0.00128353%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 332
Employer's proportionate share of system NOL/(A) at MD	\$ (536)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 75
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,055)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 3
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 5
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 8

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 248
Changes in proportionate share	\$ 12	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (236)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57)
2 nd Fiscal Year	(57)
3 rd Fiscal Year	(60)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00177983%
Employer's proportionate share at MD 0.00175901%

Employer's proportionate share of system NOL/(A) at prior MD \$ 483
Employer's proportionate share of system NOL/(A) at MD **\$ (734)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 102
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,446)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:
○ 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) **\$ 2**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 340
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 344
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	\$ (87)
2 nd Fiscal Year	(87)
3 rd Fiscal Year	(85)
4 th Fiscal Year	(85)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00321587%
Employer's proportionate share at MD 0.00307624%

Employer's proportionate share of system NOL/(A) at prior MD \$ 873
Employer's proportionate share of system NOL/(A) at MD **\$ (1,284)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 179
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,528)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 595
Changes in proportionate share	\$ 0	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (623)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(159)
3 rd Fiscal Year	(157)
4 th Fiscal Year	(149)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00774877%
Employer's proportionate share at MD 0.00756795%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,104
Employer's proportionate share of system NOL/(A) at MD **\$ (3,158)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 440
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,219)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,463
Changes in proportionate share	\$ 0	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,499
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	\$ (379)
2 nd Fiscal Year	(379)
3 rd Fiscal Year	(376)
4 th Fiscal Year	(366)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00128707%
Employer's proportionate share at MD 0.00098902%

Employer's proportionate share of system NOL/(A) at prior MD \$ 350
Employer's proportionate share of system NOL/(A) at MD **\$ (413)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 58
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (813)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 191
Changes in proportionate share	\$ 0	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70)
2 nd Fiscal Year	(70)
3 rd Fiscal Year	(63)
4 th Fiscal Year	(48)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02361866%
Employer's proportionate share at MD 0.02227249%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,414
Employer's proportionate share of system NOL/(A) at MD **\$ (9,295)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,296
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,303)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 50
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (99)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,305
Changes in proportionate share	\$ 0	\$ 267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,572)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,175)
2 nd Fiscal Year	(1,175)
3 rd Fiscal Year	(1,145)
4 th Fiscal Year	(1,076)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00581780%
Employer's proportionate share at MD 0.00553906%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,580
Employer's proportionate share of system NOL/(A) at MD **\$ (2,312)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 322
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,552)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,071
Changes in proportionate share	\$ 0	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,126)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (289)
2 nd Fiscal Year	(289)
3 rd Fiscal Year	(281)
4 th Fiscal Year	(268)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00050837%
Employer's proportionate share at MD 0.00041253%

Employer's proportionate share of system NOL/(A) at prior MD \$ 138
Employer's proportionate share of system NOL/(A) at MD **\$ (172)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 24
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (339)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 80
Changes in proportionate share	\$ 0	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 99
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (99)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(27)
3 rd Fiscal Year	(25)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (99)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00463172%
Employer's proportionate share at MD 0.00458959%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,258
Employer's proportionate share of system NOL/(A) at MD **\$ (1,915)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 267
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,772)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 7**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 887
Changes in proportionate share	\$ 0	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (895)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (225)
2 nd Fiscal Year	(225)
3 rd Fiscal Year	(224)
4 th Fiscal Year	(222)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02776007%
Employer's proportionate share at MD 0.02714883%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,539
Employer's proportionate share of system NOL/(A) at MD **\$ (11,330)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,579
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,311)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 61
- 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) **\$ 16**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,248
Changes in proportionate share	\$ 0	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,369)

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	\$ (1,357)
2 nd Fiscal Year	(1,357)
3 rd Fiscal Year	(1,343)
4 th Fiscal Year	(1,312)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00709781%
Employer's proportionate share at MD 0.00662924%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,927
Employer's proportionate share of system NOL/(A) at MD **\$ (2,767)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 386
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,448)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,281
Changes in proportionate share	\$ 0	\$ 93
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,374
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	\$ (354)
2 nd Fiscal Year	(354)
3 rd Fiscal Year	(345)
4 th Fiscal Year	(320)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081854%
Employer's proportionate share at MD 0.00091008%

Employer's proportionate share of system NOL/(A) at prior MD \$ 222
Employer's proportionate share of system NOL/(A) at MD **\$ (380)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 53
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (748)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 176
Changes in proportionate share	\$ 18	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (37)
2 nd Fiscal Year	(37)
3 rd Fiscal Year	(40)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (158)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00062891%
Employer's proportionate share at MD 0.00067755%

Employer's proportionate share of system NOL/(A) at prior MD \$ 171
Employer's proportionate share of system NOL/(A) at MD **\$ (283)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 39
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (557)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29)
2 nd Fiscal Year	(29)
3 rd Fiscal Year	(32)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00470706%
Employer's proportionate share at MD 0.00474349%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,278
Employer's proportionate share of system NOL/(A) at MD **\$ (1,980)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 276
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,898)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 917
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (910)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (226)
2 nd Fiscal Year	(226)
3 rd Fiscal Year	(228)
4 th Fiscal Year	(229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (910)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00178631%
Employer's proportionate share at MD 0.00202997%

Employer's proportionate share of system NOL/(A) at prior MD \$ 485
Employer's proportionate share of system NOL/(A) at MD **\$ (847)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 118
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,668)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 23**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 392
Changes in proportionate share	\$ 48	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 392
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	\$ (80)
2 nd Fiscal Year	(80)
3 rd Fiscal Year	(86)
4 th Fiscal Year	(98)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02969048%
Employer's proportionate share at MD 0.02986424%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,063
Employer's proportionate share of system NOL/(A) at MD **\$ (12,464)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,737
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,542)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 67
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 13
○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,772
Changes in proportionate share	\$ 34	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 5,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,430)
2 nd Fiscal Year	(1,430)
3 rd Fiscal Year	(1,435)
4 th Fiscal Year	(1,443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00196477%
Employer's proportionate share at MD 0.00117532%

Employer's proportionate share of system NOL/(A) at prior MD \$ 534
Employer's proportionate share of system NOL/(A) at MD **\$ (491)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 68
- 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) \$ 3
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (58)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 227
Changes in proportionate share	\$ 0	\$ 156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (383)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (115)
2 nd Fiscal Year	(115)
3 rd Fiscal Year	(97)
4 th Fiscal Year	(57)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02282145%
Employer's proportionate share at MD 0.01969545%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,197
Employer's proportionate share of system NOL/(A) at MD **\$ (8,220)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,146
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,186)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 44
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (229)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,807
Changes in proportionate share	\$ 0	\$ 620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,427)

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	\$ (1,181)
2 nd Fiscal Year	(1,181)
3 rd Fiscal Year	(1,114)
4 th Fiscal Year	(952)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02372468%
Employer's proportionate share at MD 0.02348035%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,443
Employer's proportionate share of system NOL/(A) at MD **\$ (9,799)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,366
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,296)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 53
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 35**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,538
Changes in proportionate share	\$ 0	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,153)
2 nd Fiscal Year	(1,153)
3 rd Fiscal Year	(1,147)
4 th Fiscal Year	(1,135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.30189953%
Employer's proportionate share at MD 0.29860053%

Employer's proportionate share of system NOL/(A) at prior MD \$ 81,985
Employer's proportionate share of system NOL/(A) at MD **\$ (124,618)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 17,372
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (245,389)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 669
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 427**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,716
Changes in proportionate share	\$ 0	\$ 654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 58,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,370)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,671)
2 nd Fiscal Year	(14,671)
3 rd Fiscal Year	(14,599)
4 th Fiscal Year	(14,429)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07058562%
Employer's proportionate share at MD 0.06413062%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,168
Employer's proportionate share of system NOL/(A) at MD **\$ (26,764)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,731
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,702)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 144
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (474)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (330)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,396
Changes in proportionate share	\$ 0	\$ 1,279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,573)
2 nd Fiscal Year	(3,573)
3 rd Fiscal Year	(3,430)
4 th Fiscal Year	(3,099)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01246895%
Employer's proportionate share at MD 0.01029884%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,386
Employer's proportionate share of system NOL/(A) at MD **\$ (4,298)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 599
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,464)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 23
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (159)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,991
Changes in proportionate share	\$ 0	\$ 430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,421)

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	\$ (657)
2 nd Fiscal Year	(657)
3 rd Fiscal Year	(610)
4 th Fiscal Year	(498)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00587932%
Employer's proportionate share at MD 0.00496876%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,597
Employer's proportionate share of system NOL/(A) at MD **\$ (2,074)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 289
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,083)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (67)
- Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 960
Changes in proportionate share	\$ 0	\$ 180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (307)
2 nd Fiscal Year	(307)
3 rd Fiscal Year	(286)
4 th Fiscal Year	(240)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00756529%
Employer's proportionate share at MD 0.00736411%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,054
Employer's proportionate share of system NOL/(A) at MD **\$ (3,073)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 428
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,052)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,423
Changes in proportionate share	\$ 0	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,463)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (371)
2 nd Fiscal Year	(371)
3 rd Fiscal Year	(366)
4 th Fiscal Year	(356)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00289165%
Employer's proportionate share at MD 0.00282604%

Employer's proportionate share of system NOL/(A) at prior MD \$ 785
Employer's proportionate share of system NOL/(A) at MD **\$ (1,179)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 164
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,322)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 546
Changes in proportionate share	\$ 0	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (142)
2 nd Fiscal Year	(142)
3 rd Fiscal Year	(140)
4 th Fiscal Year	(137)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00233599%
Employer's proportionate share at MD 0.00193862%

Employer's proportionate share of system NOL/(A) at prior MD \$ 634
Employer's proportionate share of system NOL/(A) at MD **\$ (809)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 113
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,593)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 375
Changes in proportionate share	\$ 0	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (454)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (123)
2 nd Fiscal Year	(123)
3 rd Fiscal Year	(115)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (454)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00912753%
Employer's proportionate share at MD 0.00918876%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,479
Employer's proportionate share of system NOL/(A) at MD **\$ (3,835)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 535
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,551)

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) \$ 5
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 26**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (439)
2 nd Fiscal Year	(439)
3 rd Fiscal Year	(442)
4 th Fiscal Year	(444)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00224881%
Employer's proportionate share at MD 0.00161107%

Employer's proportionate share of system NOL/(A) at prior MD \$ 611
Employer's proportionate share of system NOL/(A) at MD **\$ (672)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 94
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (47)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (43)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 311
Changes in proportionate share	\$ 0	\$ 126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (437)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (125)
2 nd Fiscal Year	(125)
3 rd Fiscal Year	(110)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00369488%
Employer's proportionate share at MD 0.00360539%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,003
Employer's proportionate share of system NOL/(A) at MD **\$ (1,505)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 210
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,963)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 697
Changes in proportionate share	\$ 0	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (715)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (180)
2 nd Fiscal Year	(180)
3 rd Fiscal Year	(180)
4 th Fiscal Year	(174)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.10113095%
Employer's proportionate share at MD	0.09990764%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 27,463
Employer's proportionate share of system NOL/(A) at MD	\$ (41,696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,812
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (82,104)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 224
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (90)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,311
Changes in proportionate share	\$ 0	\$ 242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,918)
2 nd Fiscal Year	(4,918)
3 rd Fiscal Year	(4,890)
4 th Fiscal Year	(4,828)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02666222%
Employer's proportionate share at MD 0.02671796%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,240
Employer's proportionate share of system NOL/(A) at MD **\$ (11,150)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,554
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,957)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 60
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,164
Changes in proportionate share	\$ 11	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 5,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,153)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,287)
2 nd Fiscal Year	(1,287)
3 rd Fiscal Year	(1,288)
4 th Fiscal Year	(1,291)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03250440%
Employer's proportionate share at MD 0.02881056%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,827
Employer's proportionate share of system NOL/(A) at MD **\$ (12,024)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,676
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,676)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,569
Changes in proportionate share	\$ 0	\$ 732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,301)

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	\$ (1,663)
2 nd Fiscal Year	(1,663)
3 rd Fiscal Year	(1,582)
4 th Fiscal Year	(1,392)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03684407%
Employer's proportionate share at MD 0.03681485%

Employer's proportionate share of system NOL/(A) at prior MD \$ 10,005
Employer's proportionate share of system NOL/(A) at MD **\$ (15,364)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,142
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,254)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 82
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 80**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,116
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,781)
2 nd Fiscal Year	(1,781)
3 rd Fiscal Year	(1,781)
4 th Fiscal Year	(1,779)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00194842%
Employer's proportionate share at MD 0.00241687%

Employer's proportionate share of system NOL/(A) at prior MD \$ 529
Employer's proportionate share of system NOL/(A) at MD **\$ (1,009)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 141
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 34
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 39**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 467
Changes in proportionate share	\$ 93	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (83)
2 nd Fiscal Year	(83)
3 rd Fiscal Year	(92)
4 th Fiscal Year	(117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00655926%
Employer's proportionate share at MD 0.00637798%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,781
Employer's proportionate share of system NOL/(A) at MD **\$ (2,662)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 371
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,241)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,233
Changes in proportionate share	\$ 0	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,269)

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	\$ (321)
2 nd Fiscal Year	(321)
3 rd Fiscal Year	(318)
4 th Fiscal Year	(308)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06747229%
Employer's proportionate share at MD 0.06125161%

Employer's proportionate share of system NOL/(A) at prior MD \$ 18,323
Employer's proportionate share of system NOL/(A) at MD **\$ (25,563)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,563
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,336)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 137
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (456)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (319)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,839
Changes in proportionate share	\$ 0	\$ 1,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,416)
2 nd Fiscal Year	(3,416)
3 rd Fiscal Year	(3,281)
4 th Fiscal Year	(2,960)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03636692%
Employer's proportionate share at MD 0.03873174%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,876
Employer's proportionate share of system NOL/(A) at MD **\$ (16,164)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,253
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,830)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 87
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 261**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,486
Changes in proportionate share	\$ 468	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 468	\$ 7,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,698)
2 nd Fiscal Year	(1,698)
3 rd Fiscal Year	(1,752)
4 th Fiscal Year	(1,872)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00951530%
Employer's proportionate share at MD 0.00967798%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,584
Employer's proportionate share of system NOL/(A) at MD **\$ (4,039)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 563
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,953)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,871
Changes in proportionate share	\$ 32	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 1,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (456)
2 nd Fiscal Year	(456)
3 rd Fiscal Year	(460)
4 th Fiscal Year	(468)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07183499%
Employer's proportionate share at MD 0.07009318%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,508
Employer's proportionate share of system NOL/(A) at MD **\$ (29,253)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,078
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 157
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (128)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,548
Changes in proportionate share	\$ 0	\$ 345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,893)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,515)
2 nd Fiscal Year	(3,515)
3 rd Fiscal Year	(3,476)
4 th Fiscal Year	(3,387)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00009058%
Employer's proportionate share at MD 0.00014908%

Employer's proportionate share of system NOL/(A) at prior MD \$ 25
Employer's proportionate share of system NOL/(A) at MD **\$ (62)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 9
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (123)

Employer 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
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29
Changes in proportionate share	\$ 12	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 29
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00521937%
Employer's proportionate share at MD 0.00492551%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,417
Employer's proportionate share of system NOL/(A) at MD **\$ (2,056)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 287
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 952
Changes in proportionate share	\$ 0	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (260)
2 nd Fiscal Year	(260)
3 rd Fiscal Year	(252)
4 th Fiscal Year	(238)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00094203%
Employer's proportionate share at MD 0.00070595%

Employer's proportionate share of system NOL/(A) at prior MD \$ 256
Employer's proportionate share of system NOL/(A) at MD **\$ (295)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 41
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (580)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (15)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136
Changes in proportionate share	\$ 0	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (183)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51)
2 nd Fiscal Year	(51)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00148336%
Employer's proportionate share at MD 0.00138141%

Employer's proportionate share of system NOL/(A) at prior MD \$ 403
Employer's proportionate share of system NOL/(A) at MD **\$ (577)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 80
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,135)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (8)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 267
Changes in proportionate share	\$ 0	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (75)
2 nd Fiscal Year	(75)
3 rd Fiscal Year	(71)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08694041%
Employer's proportionate share at MD 0.08147193%

Employer's proportionate share of system NOL/(A) at prior MD \$ 23,610
Employer's proportionate share of system NOL/(A) at MD **\$ (34,002)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,740
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,953)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 183
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (218)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,748
Changes in proportionate share	\$ 0	\$ 1,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,832)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,338)
2 nd Fiscal Year	(4,338)
3 rd Fiscal Year	(4,219)
4 th Fiscal Year	(3,937)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02767864%
Employer's proportionate share at MD 0.03037003%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,516
Employer's proportionate share of system NOL/(A) at MD **\$ (12,675)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,767
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,958)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 68
- 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) **\$ 266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,870
Changes in proportionate share	\$ 533	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 533	\$ 5,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,337)

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	\$ (1,270)
2 nd Fiscal Year	(1,270)
3 rd Fiscal Year	(1,331)
4 th Fiscal Year	(1,468)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00039935%
Employer's proportionate share at MD 0.00039369%

Employer's proportionate share of system NOL/(A) at prior MD \$ 108
Employer's proportionate share of system NOL/(A) at MD **\$ (164)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 23
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 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	\$ 76
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 77
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	\$ (20)
2 nd Fiscal Year	(20)
3 rd Fiscal Year	(19)
4 th Fiscal Year	(19)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00008535%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (36)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 16
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00174424%
Employer's proportionate share at MD 0.00202027%

Employer's proportionate share of system NOL/(A) at prior MD \$ 474
Employer's proportionate share of system NOL/(A) at MD **\$ (843)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 118
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,660)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 25**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 390
Changes in proportionate share	\$ 55	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 55	\$ 390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (335)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (78)
2 nd Fiscal Year	(78)
3 rd Fiscal Year	(83)
4 th Fiscal Year	(98)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (335)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00063959%
Employer's proportionate share at MD 0.00073238%

Employer's proportionate share of system NOL/(A) at prior MD \$ 174
Employer's proportionate share of system NOL/(A) at MD **\$ (306)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 43
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 7
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 142
Changes in proportionate share	\$ 18	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (28)
2 nd Fiscal Year	(28)
3 rd Fiscal Year	(31)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00639087%
Employer's proportionate share at MD 0.00614249%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,736
Employer's proportionate share of system NOL/(A) at MD **\$ (2,564)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 357
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,048)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,187
Changes in proportionate share	\$ 0	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,236
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	\$ (315)
2 nd Fiscal Year	(315)
3 rd Fiscal Year	(310)
4 th Fiscal Year	(297)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00226893%
Employer's proportionate share at MD 0.00216597%

Employer's proportionate share of system NOL/(A) at prior MD \$ 616
Employer's proportionate share of system NOL/(A) at MD **\$ (904)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 126
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,780)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 419
Changes in proportionate share	\$ 0	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (113)
2 nd Fiscal Year	(113)
3 rd Fiscal Year	(109)
4 th Fiscal Year	(105)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2504: Oak Lodge Water District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01045441%
Employer's proportionate share at MD 0.00996806%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,839
Employer's proportionate share of system NOL/(A) at MD **\$ (4,160)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 580
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,192)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,927
Changes in proportionate share	\$ 0	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,023)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (518)
2 nd Fiscal Year	(518)
3 rd Fiscal Year	(506)
4 th Fiscal Year	(482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01515985%
Employer's proportionate share at MD 0.01523540%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,117
Employer's proportionate share of system NOL/(A) at MD **\$ (6,358)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 886
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,520)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,945
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 2,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,930)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (730)
2 nd Fiscal Year	(730)
3 rd Fiscal Year	(733)
4 th Fiscal Year	(736)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2508: Multnomah Drainage

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01483903%
Employer's proportionate share at MD 0.01664824%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,030
Employer's proportionate share of system NOL/(A) at MD **\$ (6,948)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 969
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,681)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 37
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 170**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,218
Changes in proportionate share	\$ 358	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 358	\$ 3,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,860)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (671)
2 nd Fiscal Year	(671)
3 rd Fiscal Year	(712)
4 th Fiscal Year	(804)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00035263%
Employer's proportionate share at MD 0.00052636%

Employer's proportionate share of system NOL/(A) at prior MD \$ 96
Employer's proportionate share of system NOL/(A) at MD **\$ (220)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 31
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (433)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102
Changes in proportionate share	\$ 34	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12)
2 nd Fiscal Year	(12)
3 rd Fiscal Year	(17)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (68)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00476274%
Employer's proportionate share at MD 0.00499459%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,293
Employer's proportionate share of system NOL/(A) at MD **\$ (2,084)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 291
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,105)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 965
Changes in proportionate share	\$ 46	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (919)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (224)
2 nd Fiscal Year	(224)
3 rd Fiscal Year	(229)
4 th Fiscal Year	(241)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.72244195%
Employer's proportionate share at MD 0.68991274%

Employer's proportionate share of system NOL/(A) at prior MD \$ 196,188
Employer's proportionate share of system NOL/(A) at MD **\$ (287,929)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 40,137
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (566,968)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,546
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,388)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (842)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,352
Changes in proportionate share	\$ 0	\$ 6,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 139,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,798)

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	\$ (35,726)
2 nd Fiscal Year	(35,726)
3 rd Fiscal Year	(35,008)
4 th Fiscal Year	(33,338)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (139,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01341416%
Employer's proportionate share at MD 0.01485541%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,643
Employer's proportionate share of system NOL/(A) at MD **\$ (6,200)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 864
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,208)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 33
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 106
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,871
Changes in proportionate share	\$ 285	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 285	\$ 2,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (612)
2 nd Fiscal Year	(612)
3 rd Fiscal Year	(645)
4 th Fiscal Year	(718)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05295873%
Employer's proportionate share at MD	0.04674984%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 14,382
Employer's proportionate share of system NOL/(A) at MD	\$ (19,511)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,720
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (38,419)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 105
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (456)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (351)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,036
Changes in proportionate share	\$ 0	\$ 1,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,266)

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	\$ (2,715)
2 nd Fiscal Year	(2,715)
3 rd Fiscal Year	(2,577)
4 th Fiscal Year	(2,259)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02190351%
Employer's proportionate share at MD 0.02329150%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,948
Employer's proportionate share of system NOL/(A) at MD **\$ (9,720)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,355
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,141)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 52
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 102
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,502
Changes in proportionate share	\$ 275	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 4,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,023)
2 nd Fiscal Year	(1,023)
3 rd Fiscal Year	(1,054)
4 th Fiscal Year	(1,125)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2519: Portland Housing Authority

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15309069%
Employer's proportionate share at MD 0.14138660%

Employer's proportionate share of system NOL/(A) at prior MD \$ 41,574
Employer's proportionate share of system NOL/(A) at MD **\$ (59,006)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,225
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (116,191)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 317
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (542)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,328
Changes in proportionate share	\$ 0	\$ 2,319
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 29,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,647)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,691)
2 nd Fiscal Year	(7,691)
3 rd Fiscal Year	(7,433)
4 th Fiscal Year	(6,832)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07265246%
Employer's proportionate share at MD 0.07388221%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,730
Employer's proportionate share of system NOL/(A) at MD **\$ (30,834)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,298
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,716)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 166
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 90
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,281
Changes in proportionate share	\$ 244	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 244	\$ 14,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,037)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,480)
2 nd Fiscal Year	(3,480)
3 rd Fiscal Year	(3,506)
4 th Fiscal Year	(3,570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,037)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09831591%
Employer's proportionate share at MD	0.10419240%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 26,699
Employer's proportionate share of system NOL/(A) at MD	\$ (43,484)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,062
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (85,625)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 233
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 431
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 664

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,139
Changes in proportionate share	\$ 1,165	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,165	\$ 20,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,974)

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	\$ (4,604)
2 nd Fiscal Year	(4,604)
3 rd Fiscal Year	(4,732)
4 th Fiscal Year	(5,035)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,974)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2524: Oak Lodge Sanitary District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02118843%
Employer's proportionate share at MD	0.01797128%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 5,754
Employer's proportionate share of system NOL/(A) at MD	\$ (7,500)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,046
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,769)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 40
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (196)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,474
Changes in proportionate share	\$ 0	\$ 638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,112
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	\$ (1,104)
2 nd Fiscal Year	(1,104)
3 rd Fiscal Year	(1,034)
4 th Fiscal Year	(868)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03411508%
Employer's proportionate share at MD 0.03220769%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,264
Employer's proportionate share of system NOL/(A) at MD **\$ (13,442)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,874
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,468)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 72
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (140)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (68)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,225
Changes in proportionate share	\$ 0	\$ 378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,603)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,696)
2 nd Fiscal Year	(1,696)
3 rd Fiscal Year	(1,654)
4 th Fiscal Year	(1,556)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,603)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01799234%
Employer's proportionate share at MD 0.01585795%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,886
Employer's proportionate share of system NOL/(A) at MD **\$ (6,618)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 923
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,032)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 36
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,065
Changes in proportionate share	\$ 0	\$ 423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (923)
2 nd Fiscal Year	(923)
3 rd Fiscal Year	(875)
4 th Fiscal Year	(766)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04435136%
Employer's proportionate share at MD 0.03928636%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,044
Employer's proportionate share of system NOL/(A) at MD **\$ (16,396)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,286
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,285)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 88
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (372)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,594
Changes in proportionate share	\$ 0	\$ 1,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,597)

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	\$ (2,270)
2 nd Fiscal Year	(2,270)
3 rd Fiscal Year	(2,157)
4 th Fiscal Year	(1,898)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00271719%
Employer's proportionate share at MD 0.00263422%

Employer's proportionate share of system NOL/(A) at prior MD \$ 738
Employer's proportionate share of system NOL/(A) at MD **\$ (1,099)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 153
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,165)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6)
 - Differences 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	\$ 509
Changes in proportionate share	\$ 0	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (526)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (133)
2 nd Fiscal Year	(133)
3 rd Fiscal Year	(132)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03027954%
Employer's proportionate share at MD	0.03001030%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,223
Employer's proportionate share of system NOL/(A) at MD	\$ (12,525)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,746
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,662)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 67
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (20)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 47

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,801
Changes in proportionate share	\$ 0	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,854)

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	\$ (1,470)
2 nd Fiscal Year	(1,470)
3 rd Fiscal Year	(1,463)
4 th Fiscal Year	(1,450)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,854)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01357400%
Employer's proportionate share at MD 0.01294634%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,686
Employer's proportionate share of system NOL/(A) at MD **\$ (5,403)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 753
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,639)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 29
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (46)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (17)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,502
Changes in proportionate share	\$ 0	\$ 124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,626)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (672)
2 nd Fiscal Year	(672)
3 rd Fiscal Year	(658)
4 th Fiscal Year	(626)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,626)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00045077%
Employer's proportionate share at MD 0.00046969%

Employer's proportionate share of system NOL/(A) at prior MD \$ 122
Employer's proportionate share of system NOL/(A) at MD **\$ (196)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 27
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (386)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 91
Changes in proportionate share	\$ 4	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 91
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	\$ (22)
2 nd Fiscal Year	(22)
3 rd Fiscal Year	(21)
4 th Fiscal Year	(23)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00295174%
Employer's proportionate share at MD 0.00337516%

Employer's proportionate share of system NOL/(A) at prior MD \$ 802
Employer's proportionate share of system NOL/(A) at MD **\$ (1,409)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 196
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,774)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 31
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 39**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 652
Changes in proportionate share	\$ 84	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 84	\$ 652
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	\$ (132)
2 nd Fiscal Year	(132)
3 rd Fiscal Year	(141)
4 th Fiscal Year	(163)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00251552%
Employer's proportionate share at MD 0.00320800%

Employer's proportionate share of system NOL/(A) at prior MD \$ 683
Employer's proportionate share of system NOL/(A) at MD **\$ (1,339)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 187
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,636)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 51
 ○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 620
Changes in proportionate share	\$ 137	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 137	\$ 620
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	\$ (104)
2 nd Fiscal Year	(104)
3 rd Fiscal Year	(120)
4 th Fiscal Year	(155)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00164331%
Employer's proportionate share at MD 0.00151956%

Employer's proportionate share of system NOL/(A) at prior MD \$ 446
Employer's proportionate share of system NOL/(A) at MD **\$ (634)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 88
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,249)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 294
Changes in proportionate share	\$ 0	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (319)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (82)
2 nd Fiscal Year	(82)
3 rd Fiscal Year	(80)
4 th Fiscal Year	(73)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00510270%
Employer's proportionate share at MD 0.00509484%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,386
Employer's proportionate share of system NOL/(A) at MD **\$ (2,126)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 296
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,187)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 985
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (247)
2 nd Fiscal Year	(247)
3 rd Fiscal Year	(246)
4 th Fiscal Year	(246)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2544: Santa Clara Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00182215%
Employer's proportionate share at MD 0.00232817%

Employer's proportionate share of system NOL/(A) at prior MD \$ 495
Employer's proportionate share of system NOL/(A) at MD **\$ (972)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 135
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 450
Changes in proportionate share	\$ 100	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100	\$ 450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76)
2 nd Fiscal Year	(76)
3 rd Fiscal Year	(87)
4 th Fiscal Year	(113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.07093069%
Employer's proportionate share at MD	0.06448741%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 19,262
Employer's proportionate share of system NOL/(A) at MD	\$ (26,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 3,752
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (52,996)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 144
▪ 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)	\$ (329)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,465
Changes in proportionate share	\$ 0	\$ 1,277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,589)
2 nd Fiscal Year	(3,589)
3 rd Fiscal Year	(3,447)
4 th Fiscal Year	(3,116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01042692%
Employer's proportionate share at MD 0.00959894%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,832
Employer's proportionate share of system NOL/(A) at MD **\$ (4,006)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 558
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,888)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (61)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (39)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,855
Changes in proportionate share	\$ 0	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,019)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (525)
2 nd Fiscal Year	(525)
3 rd Fiscal Year	(506)
4 th Fiscal Year	(464)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,019)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00226658%
Employer's proportionate share at MD 0.00220777%

Employer's proportionate share of system NOL/(A) at prior MD \$ 616
Employer's proportionate share of system NOL/(A) at MD **\$ (921)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 128
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,814)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 1**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 427
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (439)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (111)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(111)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01206906%
Employer's proportionate share at MD 0.01121106%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,278
Employer's proportionate share of system NOL/(A) at MD **\$ (4,679)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 652
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,213)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 25
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (63)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (38)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,167
Changes in proportionate share	\$ 0	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,337)

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	\$ (605)
2 nd Fiscal Year	(605)
3 rd Fiscal Year	(586)
4 th Fiscal Year	(542)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01017636%
Employer's proportionate share at MD 0.00798731%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,764
Employer's proportionate share of system NOL/(A) at MD **\$ (3,333)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 465
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,564)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,544
Changes in proportionate share	\$ 0	\$ 433
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (547)
2 nd Fiscal Year	(547)
3 rd Fiscal Year	(497)
4 th Fiscal Year	(386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00139618%
Employer's proportionate share at MD 0.00153948%

Employer's proportionate share of system NOL/(A) at prior MD \$ 379
Employer's proportionate share of system NOL/(A) at MD **\$ (642)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 90
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,265)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- 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) **\$ 14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 298
Changes in proportionate share	\$ 28	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (270)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (63)
2 nd Fiscal Year	(63)
3 rd Fiscal Year	(68)
4 th Fiscal Year	(74)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (270)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00083960%
Employer's proportionate share at MD 0.00090237%

Employer's proportionate share of system NOL/(A) at prior MD \$ 228
Employer's proportionate share of system NOL/(A) at MD **\$ (377)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 52
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (742)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 7**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 174
Changes in proportionate share	\$ 12	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (39)
2 nd Fiscal Year	(39)
3 rd Fiscal Year	(42)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02356030%
Employer's proportionate share at MD 0.02394183%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,398
Employer's proportionate share of system NOL/(A) at MD **\$ (9,992)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,393
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,675)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 54
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 28
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,628
Changes in proportionate share	\$ 76	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 4,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,552)

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	\$ (1,129)
2 nd Fiscal Year	(1,129)
3 rd Fiscal Year	(1,137)
4 th Fiscal Year	(1,157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01046610%
Employer's proportionate share at MD	0.01084794%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,842
Employer's proportionate share of system NOL/(A) at MD	\$ (4,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 631
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 24
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 28
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 52

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,097
Changes in proportionate share	\$ 76	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 2,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,021)

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	\$ (496)
2 nd Fiscal Year	(496)
3 rd Fiscal Year	(504)
4 th Fiscal Year	(524)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,021)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02498706%
Employer's proportionate share at MD 0.02386703%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,786
Employer's proportionate share of system NOL/(A) at MD **\$ (9,961)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,389
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,614)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 53
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (82)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,613
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)	\$ 0	\$ 4,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,835)

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	\$ (1,235)
2 nd Fiscal Year	(1,235)
3 rd Fiscal Year	(1,211)
4 th Fiscal Year	(1,153)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00423543%
Employer's proportionate share at MD 0.00442420%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,150
Employer's proportionate share of system NOL/(A) at MD **\$ (1,846)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 257
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,636)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 24**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 855
Changes in proportionate share	\$ 37	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37	\$ 855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (200)
2 nd Fiscal Year	(200)
3 rd Fiscal Year	(205)
4 th Fiscal Year	(214)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2562: Odell Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00117272%
Employer's proportionate share at MD 0.00112037%

Employer's proportionate share of system NOL/(A) at prior MD \$ 318
Employer's proportionate share of system NOL/(A) at MD **\$ (468)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 65
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (921)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 217
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58)
2 nd Fiscal Year	(58)
3 rd Fiscal Year	(56)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01715833%
Employer's proportionate share at MD 0.01695321%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,660
Employer's proportionate share of system NOL/(A) at MD **\$ (7,075)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 986
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,932)

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) \$ (15)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,277
Changes in proportionate share	\$ 0	\$ 41
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,318)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (834)
2 nd Fiscal Year	(834)
3 rd Fiscal Year	(830)
4 th Fiscal Year	(819)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00417402%
Employer's proportionate share at MD 0.00429776%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,134
Employer's proportionate share of system NOL/(A) at MD \$ (1,794)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 250
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,532)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) \$ 19

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 831
Changes in proportionate share	\$ 25	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (806)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (199)
2 nd Fiscal Year	(199)
3 rd Fiscal Year	(201)
4 th Fiscal Year	(208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00197325%
Employer's proportionate share at MD 0.00166131%

Employer's proportionate share of system NOL/(A) at prior MD \$ 536
Employer's proportionate share of system NOL/(A) at MD **\$ (693)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 97
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,365)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 321
Changes in proportionate share	\$ 0	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (383)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (103)
2 nd Fiscal Year	(103)
3 rd Fiscal Year	(96)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01073050%
Employer's proportionate share at MD 0.01049778%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,914
Employer's proportionate share of system NOL/(A) at MD **\$ (4,381)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 611
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,627)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 7**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,029
Changes in proportionate share	\$ 0	\$ 46
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,075)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (524)
2 nd Fiscal Year	(524)
3 rd Fiscal Year	(519)
4 th Fiscal Year	(507)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05020626%
Employer's proportionate share at MD	0.04571228%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 13,634
Employer's proportionate share of system NOL/(A) at MD	\$ (19,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,659
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (37,566)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 102
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (330)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (228)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,836
Changes in proportionate share	\$ 0	\$ 890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,726)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,539)
2 nd Fiscal Year	(2,539)
3 rd Fiscal Year	(2,439)
4 th Fiscal Year	(2,209)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00871065%
Employer's proportionate share at MD 0.00763967%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,365
Employer's proportionate share of system NOL/(A) at MD **\$ (3,188)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 444
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,278)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (79)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (62)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,477
Changes in proportionate share	\$ 0	\$ 212
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,689)

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	\$ (448)
2 nd Fiscal Year	(448)
3 rd Fiscal Year	(423)
4 th Fiscal Year	(369)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,689)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00323531%
Employer's proportionate share at MD 0.00350648%

Employer's proportionate share of system NOL/(A) at prior MD \$ 879
Employer's proportionate share of system NOL/(A) at MD **\$ (1,463)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 204
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,882)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 678
Changes in proportionate share	\$ 54	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (624)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (149)
2 nd Fiscal Year	(149)
3 rd Fiscal Year	(155)
4 th Fiscal Year	(169)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00346071%
Employer's proportionate share at MD 0.00435044%

Employer's proportionate share of system NOL/(A) at prior MD \$ 940
Employer's proportionate share of system NOL/(A) at MD **\$ (1,816)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 253
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,575)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 841
Changes in proportionate share	\$ 177	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 177	\$ 841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (664)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145)
2 nd Fiscal Year	(145)
3 rd Fiscal Year	(163)
4 th Fiscal Year	(210)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2573: Goshen Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00036140%
Employer's proportionate share at MD 0.00044720%

Employer's proportionate share of system NOL/(A) at prior MD \$ 98
Employer's proportionate share of system NOL/(A) at MD \$ (187)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 26
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (368)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 7

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 86
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	\$ (16)
2 nd Fiscal Year	(16)
3 rd Fiscal Year	(17)
4 th Fiscal Year	(22)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00342133%
Employer's proportionate share at MD 0.00383381%

Employer's proportionate share of system NOL/(A) at prior MD \$ 929
Employer's proportionate share of system NOL/(A) at MD **\$ (1,600)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 223
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,151)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 30
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 39**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 741
Changes in proportionate share	\$ 82	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (155)
2 nd Fiscal Year	(155)
3 rd Fiscal Year	(163)
4 th Fiscal Year	(185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00473774%
Employer's proportionate share at MD 0.00688536%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,287
Employer's proportionate share of system NOL/(A) at MD **\$ (2,874)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 401
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,658)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 173**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,331
Changes in proportionate share	\$ 425	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 425	\$ 1,331
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	\$ (175)
2 nd Fiscal Year	(175)
3 rd Fiscal Year	(224)
4 th Fiscal Year	(333)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02115934%
Employer's proportionate share at MD 0.01995075%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,746
Employer's proportionate share of system NOL/(A) at MD **\$ (8,326)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,161
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,395)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 45
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,856
Changes in proportionate share	\$ 0	\$ 239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,095)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,053)
2 nd Fiscal Year	(1,053)
3 rd Fiscal Year	(1,025)
4 th Fiscal Year	(964)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,095)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04211150%
Employer's proportionate share at MD	0.03736967%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 11,436
Employer's proportionate share of system NOL/(A) at MD	\$ (15,596)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,174
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (30,710)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 84
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (348)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (264)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,223
Changes in proportionate share	\$ 0	\$ 940
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,163)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,154)
2 nd Fiscal Year	(2,154)
3 rd Fiscal Year	(2,050)
4 th Fiscal Year	(1,806)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00162528%
Employer's proportionate share at MD 0.00156760%

Employer's proportionate share of system NOL/(A) at prior MD \$ 441
Employer's proportionate share of system NOL/(A) at MD **\$ (654)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 91
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,288)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 - Differences 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	\$ 303
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80)
2 nd Fiscal Year	(80)
3 rd Fiscal Year	(80)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00625631%
Employer's proportionate share at MD 0.00622788%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,699
Employer's proportionate share of system NOL/(A) at MD **\$ (2,599)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 362
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,118)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 12**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,204
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,210)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (303)
2 nd Fiscal Year	(303)
3 rd Fiscal Year	(303)
4 th Fiscal Year	(301)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00293642%
Employer's proportionate share at MD 0.00287692%

Employer's proportionate share of system NOL/(A) at prior MD \$ 797
Employer's proportionate share of system NOL/(A) at MD **\$ (1,201)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 167
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,364)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 556
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 568
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	\$ (143)
2 nd Fiscal Year	(143)
3 rd Fiscal Year	(143)
4 th Fiscal Year	(139)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00215267%
Employer's proportionate share at MD 0.00268088%

Employer's proportionate share of system NOL/(A) at prior MD \$ 585
Employer's proportionate share of system NOL/(A) at MD **\$ (1,119)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 156
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,203)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 45**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 518
Changes in proportionate share	\$ 104	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104	\$ 518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (414)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91)
2 nd Fiscal Year	(91)
3 rd Fiscal Year	(104)
4 th Fiscal Year	(130)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00919858%
Employer's proportionate share at MD	0.00850945%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,498
Employer's proportionate share of system NOL/(A) at MD	\$ (3,551)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 495
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,993)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 19
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (51)
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,645
Changes in proportionate share	\$ 0	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (462)
2 nd Fiscal Year	(462)
3 rd Fiscal Year	(445)
4 th Fiscal Year	(411)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00448720%
Employer's proportionate share at MD 0.00485191%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,219
Employer's proportionate share of system NOL/(A) at MD **\$ (2,025)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 282
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,987)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 938
Changes in proportionate share	\$ 72	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 938
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	\$ (207)
2 nd Fiscal Year	(207)
3 rd Fiscal Year	(216)
4 th Fiscal Year	(234)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04568219%
Employer's proportionate share at MD	0.04234038%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 12,406
Employer's proportionate share of system NOL/(A) at MD	\$ (17,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,463
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,795)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 95
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (150)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,184
Changes in proportionate share	\$ 0	\$ 663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,847)

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	\$ (2,291)
2 nd Fiscal Year	(2,291)
3 rd Fiscal Year	(2,219)
4 th Fiscal Year	(2,046)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00411712%
Employer's proportionate share at MD 0.00281351%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,118
Employer's proportionate share of system NOL/(A) at MD **\$ (1,174)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 164
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,312)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (96)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 544
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)	\$ 0	\$ 802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (802)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (232)
2 nd Fiscal Year	(232)
3 rd Fiscal Year	(202)
4 th Fiscal Year	(136)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.62139293%
Employer's proportionate share at MD 0.60367796%

Employer's proportionate share of system NOL/(A) at prior MD \$ 168,747
Employer's proportionate share of system NOL/(A) at MD **\$ (251,939)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 35,120
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (496,101)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,353
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,300)
 - 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) **\$ 53**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,684
Changes in proportionate share	\$ 0	\$ 3,511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 120,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (120,195)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,471)
2 nd Fiscal Year	(30,471)
3 rd Fiscal Year	(30,082)
4 th Fiscal Year	(29,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (120,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01966060%
Employer's proportionate share at MD 0.01792873%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,339
Employer's proportionate share of system NOL/(A) at MD **\$ (7,482)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,043
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,734)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (127)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (87)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,465
Changes in proportionate share	\$ 0	\$ 343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,808)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (993)
2 nd Fiscal Year	(993)
3 rd Fiscal Year	(955)
4 th Fiscal Year	(866)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,808)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.07424181%
Employer's proportionate share at MD	0.07514517%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 20,161
Employer's proportionate share of system NOL/(A) at MD	\$ (31,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 4,372
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (61,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 168
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 66
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 234

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,525
Changes in proportionate share	\$ 179	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 179	\$ 14,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,346)

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	\$ (3,565)
2 nd Fiscal Year	(3,565)
3 rd Fiscal Year	(3,584)
4 th Fiscal Year	(3,631)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00076115%
Employer's proportionate share at MD 0.00077404%

Employer's proportionate share of system NOL/(A) at prior MD \$ 207
Employer's proportionate share of system NOL/(A) at MD **\$ (323)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 45
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (636)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 150
Changes in proportionate share	\$ 3	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (36)
2 nd Fiscal Year	(36)
3 rd Fiscal Year	(36)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00703228%
Employer's proportionate share at MD 0.00670269%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,910
Employer's proportionate share of system NOL/(A) at MD **\$ (2,797)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 390
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,508)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,296
Changes in proportionate share	\$ 0	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,362
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	\$ (348)
2 nd Fiscal Year	(348)
3 rd Fiscal Year	(342)
4 th Fiscal Year	(324)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00757007%
Employer's proportionate share at MD 0.00704000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,056
Employer's proportionate share of system NOL/(A) at MD **\$ (2,938)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 410
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,785)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (39)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (23)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,361
Changes in proportionate share	\$ 0	\$ 105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (379)
2 nd Fiscal Year	(379)
3 rd Fiscal Year	(367)
4 th Fiscal Year	(340)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00437291%
Employer's proportionate share at MD	0.00416629%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,188
Employer's proportionate share of system NOL/(A) at MD	\$ (1,739)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 242
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,424)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 9
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (15)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (6)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 805
Changes in proportionate share	\$ 0	\$ 41
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (216)
2 nd Fiscal Year	(216)
3 rd Fiscal Year	(212)
4 th Fiscal Year	(201)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00073316%
Employer's proportionate share at MD 0.00070854%

Employer's proportionate share of system NOL/(A) at prior MD \$ 199
Employer's proportionate share of system NOL/(A) at MD **\$ (296)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 41
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (582)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 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	\$ 137
Changes in proportionate share	\$ 0	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 142
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	\$ (36)
2 nd Fiscal Year	(36)
3 rd Fiscal Year	(35)
4 th Fiscal Year	(34)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00204928%
Employer's proportionate share at MD 0.00146416%

Employer's proportionate share of system NOL/(A) at prior MD \$ 557
Employer's proportionate share of system NOL/(A) at MD **\$ (611)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 85
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,203)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- 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) **\$ (40)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 283
Changes in proportionate share	\$ 0	\$ 116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (114)
2 nd Fiscal Year	(114)
3 rd Fiscal Year	(101)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00219763%
Employer's proportionate share at MD 0.00188740%

Employer's proportionate share of system NOL/(A) at prior MD \$ 597
Employer's proportionate share of system NOL/(A) at MD **\$ (788)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 110
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,551)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (23)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 365
Changes in proportionate share	\$ 0	\$ 61
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 426
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	\$ (114)
2 nd Fiscal Year	(114)
3 rd Fiscal Year	(106)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00336236%
Employer's proportionate share at MD 0.00331153%

Employer's proportionate share of system NOL/(A) at prior MD \$ 913
Employer's proportionate share of system NOL/(A) at MD **\$ (1,382)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 193
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,721)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 640
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (650)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (164)
2 nd Fiscal Year	(164)
3 rd Fiscal Year	(162)
4 th Fiscal Year	(160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00133467%
Employer's proportionate share at MD 0.00129620%

Employer's proportionate share of system NOL/(A) at prior MD \$ 362
Employer's proportionate share of system NOL/(A) at MD **\$ (541)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 75
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,065)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3)
 - Differences 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	\$ 251
Changes in proportionate share	\$ 0	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 258
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	\$ (66)
2 nd Fiscal Year	(66)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(63)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00924752%
Employer's proportionate share at MD 0.00876542%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,511
Employer's proportionate share of system NOL/(A) at MD **\$ (3,658)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 510
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,203)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (35)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (15)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,694
Changes in proportionate share	\$ 0	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,790
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (459)
2 nd Fiscal Year	(459)
3 rd Fiscal Year	(450)
4 th Fiscal Year	(424)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01060365%
Employer's proportionate share at MD 0.01045449%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,880
Employer's proportionate share of system NOL/(A) at MD **\$ (4,363)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 608
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,591)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 23
- 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) **\$ 12**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,021
Changes in proportionate share	\$ 0	\$ 30
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,051
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	\$ (516)
2 nd Fiscal Year	(516)
3 rd Fiscal Year	(513)
4 th Fiscal Year	(505)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00134251%
Employer's proportionate share at MD 0.00138685%

Employer's proportionate share of system NOL/(A) at prior MD \$ 365
Employer's proportionate share of system NOL/(A) at MD **\$ (579)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 81
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,140)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 268
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (64)
2 nd Fiscal Year	(64)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00410970%
Employer's proportionate share at MD 0.00432708%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,116
Employer's proportionate share of system NOL/(A) at MD **\$ (1,806)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 252
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,556)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 836
Changes in proportionate share	\$ 43	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (793)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (193)
2 nd Fiscal Year	(193)
3 rd Fiscal Year	(198)
4 th Fiscal Year	(209)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03717362%
Employer's proportionate share at MD	0.03796876%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 10,095
Employer's proportionate share of system NOL/(A) at MD	\$ (15,846)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,209
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (31,203)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 85
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 58
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 143

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,339
Changes in proportionate share	\$ 158	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 7,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,181)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,777)
2 nd Fiscal Year	(1,777)
3 rd Fiscal Year	(1,793)
4 th Fiscal Year	(1,835)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193032%
Employer's proportionate share at MD 0.00204317%

Employer's proportionate share of system NOL/(A) at prior MD \$ 524
Employer's proportionate share of system NOL/(A) at MD **\$ (853)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 119
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,679)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:

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

Employer's Total OPEB Expense/(Income) **\$ 13**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 395
Changes in proportionate share	\$ 23	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 395
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	\$ (91)
2 nd Fiscal Year	(91)
3 rd Fiscal Year	(92)
4 th Fiscal Year	(99)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.28316064%
Employer's proportionate share at MD 0.28273209%

Employer's proportionate share of system NOL/(A) at prior MD \$ 76,896
Employer's proportionate share of system NOL/(A) at MD **\$ (117,996)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 16,448
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (232,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 633
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (31)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,649
Changes in proportionate share	\$ 0	\$ 85
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 54,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,734)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,693)
2 nd Fiscal Year	(13,693)
3 rd Fiscal Year	(13,685)
4 th Fiscal Year	(13,662)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,734)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00044871%
Employer's proportionate share at MD 0.00048665%

Employer's proportionate share of system NOL/(A) at prior MD \$ 122
Employer's proportionate share of system NOL/(A) at MD **\$ (203)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 28
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (400)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 94
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 94
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	\$ (21)
2 nd Fiscal Year	(21)
3 rd Fiscal Year	(23)
4 th Fiscal Year	(24)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00312167%
Employer's proportionate share at MD 0.00471718%

Employer's proportionate share of system NOL/(A) at prior MD \$ 848
Employer's proportionate share of system NOL/(A) at MD **\$ (1,969)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 274
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,877)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 912
Changes in proportionate share	\$ 316	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 316	\$ 912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (111)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(146)
4 th Fiscal Year	(228)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (596)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00098385%
Employer's proportionate share at MD 0.00095942%

Employer's proportionate share of system NOL/(A) at prior MD \$ 267
Employer's proportionate share of system NOL/(A) at MD **\$ (400)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 56
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (788)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 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	\$ 185
Changes in proportionate share	\$ 0	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 190
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	\$ (48)
2 nd Fiscal Year	(48)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(46)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00065166%
Employer's proportionate share at MD 0.00067122%

Employer's proportionate share of system NOL/(A) at prior MD \$ 177
Employer's proportionate share of system NOL/(A) at MD **\$ (280)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 39
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (552)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 130
Changes in proportionate share	\$ 4	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 130
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	\$ (31)
2 nd Fiscal Year	(31)
3 rd Fiscal Year	(30)
4 th Fiscal Year	(32)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00740339%
Employer's proportionate share at MD 0.00721306%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,010
Employer's proportionate share of system NOL/(A) at MD **\$ (3,010)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 420
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,928)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (14)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,394
Changes in proportionate share	\$ 0	\$ 38
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,432)

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	\$ (363)
2 nd Fiscal Year	(363)
3 rd Fiscal Year	(359)
4 th Fiscal Year	(349)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,432)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07564784%
Employer's proportionate share at MD 0.07170507%

Employer's proportionate share of system NOL/(A) at prior MD \$ 20,543
Employer's proportionate share of system NOL/(A) at MD **\$ (29,925)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,172
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (58,927)

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) \$ (289)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,860
Changes in proportionate share	\$ 0	\$ 782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,642)

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	\$ (3,754)
2 nd Fiscal Year	(3,754)
3 rd Fiscal Year	(3,669)
4 th Fiscal Year	(3,465)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00379167%
Employer's proportionate share at MD 0.00371610%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,030
Employer's proportionate share of system NOL/(A) at MD **\$ (1,551)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 216
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,054)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 718
Changes in proportionate share	\$ 0	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 733
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	\$ (186)
2 nd Fiscal Year	(186)
3 rd Fiscal Year	(183)
4 th Fiscal Year	(180)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00357179%
Employer's proportionate share at MD 0.00362274%

Employer's proportionate share of system NOL/(A) at prior MD \$ 970
Employer's proportionate share of system NOL/(A) at MD **\$ (1,512)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 211
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,977)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 700
Changes in proportionate share	\$ 10	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (171)
2 nd Fiscal Year	(171)
3 rd Fiscal Year	(173)
4 th Fiscal Year	(175)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00111335%
Employer's proportionate share at MD 0.00115596%

Employer's proportionate share of system NOL/(A) at prior MD \$ 302
Employer's proportionate share of system NOL/(A) at MD **\$ (482)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 67
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (950)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 223
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (53)
2 nd Fiscal Year	(53)
3 rd Fiscal Year	(53)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00506321%
Employer's proportionate share at MD 0.00455474%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,375
Employer's proportionate share of system NOL/(A) at MD **\$ (1,901)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 265
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,743)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (37)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 880
Changes in proportionate share	\$ 0	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (981)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (257)
2 nd Fiscal Year	(257)
3 rd Fiscal Year	(247)
4 th Fiscal Year	(220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00805303%
Employer's proportionate share at MD 0.00736688%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,187
Employer's proportionate share of system NOL/(A) at MD **\$ (3,074)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 429
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,054)

Employer OPEB Expense for Measurement Period

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

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (50)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,424
Changes in proportionate share	\$ 0	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (406)
2 nd Fiscal Year	(406)
3 rd Fiscal Year	(392)
4 th Fiscal Year	(356)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00199244%
Employer's proportionate share at MD 0.00255942%

Employer's proportionate share of system NOL/(A) at prior MD \$ 541
Employer's proportionate share of system NOL/(A) at MD **\$ (1,068)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 149
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 42
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 48**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 495
Changes in proportionate share	\$ 112	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 112	\$ 495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (383)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (82)
2 nd Fiscal Year	(82)
3 rd Fiscal Year	(96)
4 th Fiscal Year	(124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00346143%
Employer's proportionate share at MD 0.00341344%

Employer's proportionate share of system NOL/(A) at prior MD \$ 940
Employer's proportionate share of system NOL/(A) at MD **\$ (1,425)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 199
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,805)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 660
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (669)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (169)
2 nd Fiscal Year	(169)
3 rd Fiscal Year	(166)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (669)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00039863%
Employer's proportionate share at MD	0.00031796%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 108
Employer's proportionate share of system NOL/(A) at MD	\$ (133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 18
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (261)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (6)
○ Differences 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)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61
Changes in proportionate share	\$ 0	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 77
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	\$ (21)
2 nd Fiscal Year	(21)
3 rd Fiscal Year	(19)
4 th Fiscal Year	(15)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00108491%
Employer's proportionate share at MD 0.00116797%

Employer's proportionate share of system NOL/(A) at prior MD \$ 295
Employer's proportionate share of system NOL/(A) at MD \$ (487)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 68
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 9

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 226
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (50)
2 nd Fiscal Year	(50)
3 rd Fiscal Year	(51)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (209)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00163943%
Employer's proportionate share at MD	0.00167989%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 445
Employer's proportionate share of system NOL/(A) at MD	\$ (701)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 98
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,381)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 325
Changes in proportionate share	\$ 8	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (78)
2 nd Fiscal Year	(78)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00097365%
Employer's proportionate share at MD 0.00104557%

Employer's proportionate share of system NOL/(A) at prior MD \$ 264
Employer's proportionate share of system NOL/(A) at MD **\$ (436)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 61
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (859)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 7**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (187)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(46)
3 rd Fiscal Year	(46)
4 th Fiscal Year	(51)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (187)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00167142%
Employer's proportionate share at MD 0.00263042%

Employer's proportionate share of system NOL/(A) at prior MD \$ 454
Employer's proportionate share of system NOL/(A) at MD **\$ (1,098)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 153
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,162)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 70
 ○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 508
Changes in proportionate share	\$ 190	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 190	\$ 508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (318)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57)
2 nd Fiscal Year	(57)
3 rd Fiscal Year	(77)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00261147%
Employer's proportionate share at MD 0.00320467%

Employer's proportionate share of system NOL/(A) at prior MD \$ 709
Employer's proportionate share of system NOL/(A) at MD **\$ (1,337)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 186
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,634)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 51**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 619
Changes in proportionate share	\$ 117	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 117	\$ 619
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	\$ (111)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(126)
4 th Fiscal Year	(155)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00789816%
Employer's proportionate share at MD 0.00730956%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,145
Employer's proportionate share of system NOL/(A) at MD **\$ (3,051)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 425
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,007)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
- 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) **\$ (27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,413
Changes in proportionate share	\$ 0	\$ 117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,530)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (396)
2 nd Fiscal Year	(396)
3 rd Fiscal Year	(384)
4 th Fiscal Year	(353)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00104275%
Employer's proportionate share at MD 0.00065093%

Employer's proportionate share of system NOL/(A) at prior MD \$ 283
Employer's proportionate share of system NOL/(A) at MD **\$ (272)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 38
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (535)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126
Changes in proportionate share	\$ 0	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60)
2 nd Fiscal Year	(60)
3 rd Fiscal Year	(50)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2650: Pleasant Hill Fire Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00051646%
Employer's proportionate share at MD 0.00050509%

Employer's proportionate share of system NOL/(A) at prior MD \$ 140
Employer's proportionate share of system NOL/(A) at MD **\$ (211)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 29
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (415)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 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	\$ 98
Changes in proportionate share	\$ 0	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25)
2 nd Fiscal Year	(25)
3 rd Fiscal Year	(24)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00030154%
Employer's proportionate share at MD 0.00019958%

Employer's proportionate share of system NOL/(A) at prior MD \$ 82
Employer's proportionate share of system NOL/(A) at MD **\$ (83)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (164)

Employer 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) \$ (8)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39
Changes in proportionate share	\$ 0	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 59
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	\$ (18)
2 nd Fiscal Year	(18)
3 rd Fiscal Year	(14)
4 th Fiscal Year	(10)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00262266%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 712
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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) \$ (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) \$ (192)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and 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	\$ 520
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (520)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (192)
2 nd Fiscal Year	(192)
3 rd Fiscal Year	(136)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00124686%
Employer's proportionate share at MD 0.00073582%

Employer's proportionate share of system NOL/(A) at prior MD \$ 339
Employer's proportionate share of system NOL/(A) at MD **\$ (307)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 43
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (605)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 142
Changes in proportionate share	\$ 0	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (243)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (74)
2 nd Fiscal Year	(74)
3 rd Fiscal Year	(61)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.11179048%
Employer's proportionate share at MD	0.11600789%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 30,358
Employer's proportionate share of system NOL/(A) at MD	\$ (48,415)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,749
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (95,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 260
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 309
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 569

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,423
Changes in proportionate share	\$ 836	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 836	\$ 22,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,587)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,297)
2 nd Fiscal Year	(5,297)
3 rd Fiscal Year	(5,388)
4 th Fiscal Year	(5,606)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00443819%
Employer's proportionate share at MD 0.00419243%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,205
Employer's proportionate share of system NOL/(A) at MD **\$ (1,750)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 244
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,445)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 810
Changes in proportionate share	\$ 0	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (859)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (221)
2 nd Fiscal Year	(221)
3 rd Fiscal Year	(216)
4 th Fiscal Year	(203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.53693204%
Employer's proportionate share at MD 0.56490398%

Employer's proportionate share of system NOL/(A) at prior MD \$ 145,811
Employer's proportionate share of system NOL/(A) at MD **\$ (235,757)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 32,864
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (464,236)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,266
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,053
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 3,319**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,190
Changes in proportionate share	\$ 5,543	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,543	\$ 109,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,647)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,244)
2 nd Fiscal Year	(25,244)
3 rd Fiscal Year	(25,860)
4 th Fiscal Year	(27,297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (103,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00891534%
Employer's proportionate share at MD 0.00863999%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,421
Employer's proportionate share of system NOL/(A) at MD **\$ (3,606)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 503
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,100)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (20)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,670
Changes in proportionate share	\$ 0	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,725)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(438)
3 rd Fiscal Year	(433)
4 th Fiscal Year	(418)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00563872%
Employer's proportionate share at MD 0.00477995%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,531
Employer's proportionate share of system NOL/(A) at MD **\$ (1,995)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 278
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,928)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (63)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (52)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 924
Changes in proportionate share	\$ 0	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,094)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (294)
2 nd Fiscal Year	(294)
3 rd Fiscal Year	(275)
4 th Fiscal Year	(231)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01017770%
Employer's proportionate share at MD 0.01002326%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,764
Employer's proportionate share of system NOL/(A) at MD **\$ (4,183)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 583
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,237)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- 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) **\$ 11**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,937
Changes in proportionate share	\$ 0	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (495)
2 nd Fiscal Year	(495)
3 rd Fiscal Year	(493)
4 th Fiscal Year	(484)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01356196%
Employer's proportionate share at MD 0.01227556%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,683
Employer's proportionate share of system NOL/(A) at MD **\$ (5,123)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 714
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,088)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 28
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (94)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,373
Changes in proportionate share	\$ 0	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (687)
2 nd Fiscal Year	(687)
3 rd Fiscal Year	(660)
4 th Fiscal Year	(593)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01319652%
Employer's proportionate share at MD 0.01412881%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,584
Employer's proportionate share of system NOL/(A) at MD **\$ (5,897)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 822
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,611)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 32
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 68
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,731
Changes in proportionate share	\$ 185	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 185	\$ 2,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,546)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (615)
2 nd Fiscal Year	(615)
3 rd Fiscal Year	(634)
4 th Fiscal Year	(683)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00045956%
Employer's proportionate share at MD 0.00056962%

Employer's proportionate share of system NOL/(A) at prior MD \$ 125
Employer's proportionate share of system NOL/(A) at MD **\$ (238)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 33
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (468)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110
Changes in proportionate share	\$ 22	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 110
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	\$ (20)
2 nd Fiscal Year	(20)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (88)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00231589%
Employer's proportionate share at MD 0.00258344%

Employer's proportionate share of system NOL/(A) at prior MD \$ 629
Employer's proportionate share of system NOL/(A) at MD **\$ (1,078)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 150
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,123)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 499
Changes in proportionate share	\$ 53	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (446)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (105)
2 nd Fiscal Year	(105)
3 rd Fiscal Year	(112)
4 th Fiscal Year	(125)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2675: Salmon Harbor-Douglas County

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00412109%
Employer's proportionate share at MD 0.00471973%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,119
Employer's proportionate share of system NOL/(A) at MD **\$ (1,970)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 275
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,879)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 912
Changes in proportionate share	\$ 119	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 119	\$ 912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (793)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (184)
2 nd Fiscal Year	(184)
3 rd Fiscal Year	(197)
4 th Fiscal Year	(228)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (793)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01419116%
Employer's proportionate share at MD 0.01329333%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,854
Employer's proportionate share of system NOL/(A) at MD **\$ (5,548)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 773
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,924)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 30
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (66)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,569
Changes in proportionate share	\$ 0	\$ 178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,747)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (708)
2 nd Fiscal Year	(708)
3 rd Fiscal Year	(688)
4 th Fiscal Year	(642)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00948494%
Employer's proportionate share at MD 0.00995551%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,576
Employer's proportionate share of system NOL/(A) at MD **\$ (4,155)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 579
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,181)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 35
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 57**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,924
Changes in proportionate share	\$ 93	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 1,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,831)

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	\$ (446)
2 nd Fiscal Year	(446)
3 rd Fiscal Year	(458)
4 th Fiscal Year	(481)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04821362%
Employer's proportionate share at MD	0.03945908%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 13,093
Employer's proportionate share of system NOL/(A) at MD	\$ (16,468)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,296
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (32,427)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 88
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (554)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,627
Changes in proportionate share	\$ 0	\$ 1,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,362)

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	\$ (2,549)
2 nd Fiscal Year	(2,549)
3 rd Fiscal Year	(2,358)
4 th Fiscal Year	(1,907)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00141007%
Employer's proportionate share at MD 0.00139004%

Employer's proportionate share of system NOL/(A) at prior MD \$ 383
Employer's proportionate share of system NOL/(A) at MD **\$ (580)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 81
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,142)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 269
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 273
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	\$ (68)
2 nd Fiscal Year	(68)
3 rd Fiscal Year	(69)
4 th Fiscal Year	(67)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00119218%
Employer's proportionate share at MD 0.00124050%

Employer's proportionate share of system NOL/(A) at prior MD \$ 324
Employer's proportionate share of system NOL/(A) at MD **\$ (518)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 72
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,019)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 240
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (231)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (56)
2 nd Fiscal Year	(56)
3 rd Fiscal Year	(59)
4 th Fiscal Year	(60)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00573549%
Employer's proportionate share at MD 0.00534156%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,558
Employer's proportionate share of system NOL/(A) at MD **\$ (2,229)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 311
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,390)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (17)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,032
Changes in proportionate share	\$ 0	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,110
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	\$ (287)
2 nd Fiscal Year	(287)
3 rd Fiscal Year	(278)
4 th Fiscal Year	(258)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00025915%
Employer's proportionate share at MD 0.00012467%

Employer's proportionate share of system NOL/(A) at prior MD \$ 70
Employer's proportionate share of system NOL/(A) at MD **\$ (52)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 7
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102)

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24
Changes in proportionate share	\$ 0	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51
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	\$ (16)
2 nd Fiscal Year	(16)
3 rd Fiscal Year	(13)
4 th Fiscal Year	(6)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00132980%
Employer's proportionate share at MD 0.00142019%

Employer's proportionate share of system NOL/(A) at prior MD \$ 361
Employer's proportionate share of system NOL/(A) at MD **\$ (593)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 83
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,167)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
Changes in proportionate share	\$ 18	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62)
2 nd Fiscal Year	(62)
3 rd Fiscal Year	(65)
4 th Fiscal Year	(69)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01203865%
Employer's proportionate share at MD	0.01026267%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,269
Employer's proportionate share of system NOL/(A) at MD	\$ (4,283)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 597
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,434)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 23
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (107)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,984
Changes in proportionate share	\$ 0	\$ 352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,336)

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	\$ (626)
2 nd Fiscal Year	(626)
3 rd Fiscal Year	(588)
4 th Fiscal Year	(496)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00766602%
Employer's proportionate share at MD	0.00735389%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,082
Employer's proportionate share of system NOL/(A) at MD	\$ (3,069)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 428
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,043)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 16
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (23)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (7)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,421
Changes in proportionate share	\$ 0	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,483)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (378)
2 nd Fiscal Year	(378)
3 rd Fiscal Year	(371)
4 th Fiscal Year	(355)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,483)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00397100%
Employer's proportionate share at MD 0.00378867%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,078
Employer's proportionate share of system NOL/(A) at MD **\$ (1,581)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 220
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,114)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 732
Changes in proportionate share	\$ 0	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (197)
2 nd Fiscal Year	(197)
3 rd Fiscal Year	(191)
4 th Fiscal Year	(183)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00230988%
Employer's proportionate share at MD 0.00321423%

Employer's proportionate share of system NOL/(A) at prior MD \$ 627
Employer's proportionate share of system NOL/(A) at MD **\$ (1,341)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 187
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,641)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 66
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 621
Changes in proportionate share	\$ 180	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 180	\$ 621
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	\$ (89)
2 nd Fiscal Year	(89)
3 rd Fiscal Year	(107)
4 th Fiscal Year	(155)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.06959268%
Employer's proportionate share at MD	0.06710024%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 18,899
Employer's proportionate share of system NOL/(A) at MD	\$ (28,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 3,904
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (55,143)

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)	\$ (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)	\$ (33)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,970
Changes in proportionate share	\$ 0	\$ 494
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,464)

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	\$ (3,425)
2 nd Fiscal Year	(3,425)
3 rd Fiscal Year	(3,370)
4 th Fiscal Year	(3,242)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00492128%
Employer's proportionate share at MD 0.00427112%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,336
Employer's proportionate share of system NOL/(A) at MD **\$ (1,783)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 248
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,510)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (38)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 826
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)	\$ 0	\$ 955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (955)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (254)
2 nd Fiscal Year	(254)
3 rd Fiscal Year	(239)
4 th Fiscal Year	(206)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00158401%
Employer's proportionate share at MD 0.00111655%

Employer's proportionate share of system NOL/(A) at prior MD \$ 430
Employer's proportionate share of system NOL/(A) at MD **\$ (466)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 65
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (918)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (34)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 216
Changes in proportionate share	\$ 0	\$ 93
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (88)
2 nd Fiscal Year	(88)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (309)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00234406%
Employer's proportionate share at MD 0.00222593%

Employer's proportionate share of system NOL/(A) at prior MD \$ 637
Employer's proportionate share of system NOL/(A) at MD **\$ (929)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 129
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,829)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 430
Changes in proportionate share	\$ 0	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (117)
2 nd Fiscal Year	(117)
3 rd Fiscal Year	(113)
4 th Fiscal Year	(108)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (453)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00043902%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
Employer's proportionate share of system NOL/(A) at MD	\$ (183)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 26
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (361)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 32
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 33

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85
Changes in proportionate share	\$ 87	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87	\$ 85
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11
2 nd Fiscal Year	11
3 rd Fiscal Year	2
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01086329%
Employer's proportionate share at MD 0.01058113%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,950
Employer's proportionate share of system NOL/(A) at MD \$ (4,416)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 616
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,696)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,045
Changes in proportionate share	\$ 0	\$ 56
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,101
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	\$ (532)
2 nd Fiscal Year	(532)
3 rd Fiscal Year	(525)
4 th Fiscal Year	(511)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00201104%
Employer's proportionate share at MD 0.00252051%

Employer's proportionate share of system NOL/(A) at prior MD \$ 546
Employer's proportionate share of system NOL/(A) at MD **\$ (1,052)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 147
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,071)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 37
○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 487
Changes in proportionate share	\$ 101	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 101	\$ 487
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	\$ (85)
2 nd Fiscal Year	(85)
3 rd Fiscal Year	(95)
4 th Fiscal Year	(122)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03281352%
Employer's proportionate share at MD 0.03016854%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,911
Employer's proportionate share of system NOL/(A) at MD **\$ (12,591)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,755
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,792)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 68
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (194)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,831
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)	\$ 0	\$ 6,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,355)

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	\$ (1,652)
2 nd Fiscal Year	(1,652)
3 rd Fiscal Year	(1,594)
4 th Fiscal Year	(1,458)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,355)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00086943%
Employer's proportionate share at MD 0.00092716%

Employer's proportionate share of system NOL/(A) at prior MD \$ 236
Employer's proportionate share of system NOL/(A) at MD **\$ (387)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 54
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (762)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 179
Changes in proportionate share	\$ 12	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 179
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	\$ (41)
2 nd Fiscal Year	(41)
3 rd Fiscal Year	(41)
4 th Fiscal Year	(45)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00139988%
Employer's proportionate share at MD 0.00134208%

Employer's proportionate share of system NOL/(A) at prior MD \$ 380
Employer's proportionate share of system NOL/(A) at MD **\$ (560)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 78
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,103)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 259
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (69)
2 nd Fiscal Year	(69)
3 rd Fiscal Year	(69)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00654690%
Employer's proportionate share at MD 0.00629866%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,778
Employer's proportionate share of system NOL/(A) at MD **\$ (2,629)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 366
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,176)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,217
Changes in proportionate share	\$ 0	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (322)
2 nd Fiscal Year	(322)
3 rd Fiscal Year	(317)
4 th Fiscal Year	(304)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00485546%
Employer's proportionate share at MD 0.00538173%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,319
Employer's proportionate share of system NOL/(A) at MD **\$ (2,246)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 313
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,423)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 39
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 51**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,040
Changes in proportionate share	\$ 104	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104	\$ 1,040
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	\$ (221)
2 nd Fiscal Year	(221)
3 rd Fiscal Year	(234)
4 th Fiscal Year	(260)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00846051%
Employer's proportionate share at MD 0.00750598%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,298
Employer's proportionate share of system NOL/(A) at MD **\$ (3,133)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 437
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,168)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (70)
 ○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,451
Changes in proportionate share	\$ 0	\$ 189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,640)

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	\$ (433)
2 nd Fiscal Year	(433)
3 rd Fiscal Year	(412)
4 th Fiscal Year	(363)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00164939%
Employer's proportionate share at MD 0.00147439%

Employer's proportionate share of system NOL/(A) at prior MD \$ 448
Employer's proportionate share of system NOL/(A) at MD **\$ (615)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 86
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,212)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 285
Changes in proportionate share	\$ 0	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 320
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	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(80)
4 th Fiscal Year	(71)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06832694%
Employer's proportionate share at MD 0.06342664%

Employer's proportionate share of system NOL/(A) at prior MD \$ 18,555
Employer's proportionate share of system NOL/(A) at MD **\$ (26,471)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,690
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,124)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 142
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (218)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,260
Changes in proportionate share	\$ 0	\$ 971
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,231)

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	\$ (3,425)
2 nd Fiscal Year	(3,425)
3 rd Fiscal Year	(3,316)
4 th Fiscal Year	(3,065)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00179252%
Employer's proportionate share at MD 0.00167167%

Employer's proportionate share of system NOL/(A) at prior MD \$ 487
Employer's proportionate share of system NOL/(A) at MD **\$ (698)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 97
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,374)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 323
Changes in proportionate share	\$ 0	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (347)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (90)
2 nd Fiscal Year	(90)
3 rd Fiscal Year	(87)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00324834%
Employer's proportionate share at MD	0.00331888%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 882
Employer's proportionate share of system NOL/(A) at MD	\$ (1,385)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 193
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,727)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 7
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 5
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 12

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 642
Changes in proportionate share	\$ 14	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (155)
2 nd Fiscal Year	(155)
3 rd Fiscal Year	(156)
4 th Fiscal Year	(160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00134417%
Employer's proportionate share at MD 0.00137474%

Employer's proportionate share of system NOL/(A) at prior MD \$ 365
Employer's proportionate share of system NOL/(A) at MD **\$ (574)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 80
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,130)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ 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) **\$ 5**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 266
Changes in proportionate share	\$ 6	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (64)
2 nd Fiscal Year	(64)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (260)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00431773%
Employer's proportionate share at MD	0.00486334%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,173
Employer's proportionate share of system NOL/(A) at MD	\$ (2,030)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 283
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,997)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 11
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 40
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 51

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 940
Changes in proportionate share	\$ 108	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (832)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (195)
2 nd Fiscal Year	(195)
3 rd Fiscal Year	(207)
4 th Fiscal Year	(235)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00602111%
Employer's proportionate share at MD 0.00596688%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,635
Employer's proportionate share of system NOL/(A) at MD **\$ (2,490)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 347
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,904)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,153
Changes in proportionate share	\$ 0	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (292)
2 nd Fiscal Year	(292)
3 rd Fiscal Year	(291)
4 th Fiscal Year	(288)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00360138%
Employer's proportionate share at MD 0.00387928%

Employer's proportionate share of system NOL/(A) at prior MD \$ 978
Employer's proportionate share of system NOL/(A) at MD **\$ (1,619)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 226
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,188)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 750
Changes in proportionate share	\$ 55	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 55	\$ 750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (167)
2 nd Fiscal Year	(167)
3 rd Fiscal Year	(172)
4 th Fiscal Year	(187)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00580746%
Employer's proportionate share at MD 0.00531412%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,577
Employer's proportionate share of system NOL/(A) at MD **\$ (2,218)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 309
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,367)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,027
Changes in proportionate share	\$ 0	\$ 98
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,125)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (293)
2 nd Fiscal Year	(293)
3 rd Fiscal Year	(283)
4 th Fiscal Year	(257)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,125)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00885154%
Employer's proportionate share at MD 0.00935889%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,404
Employer's proportionate share of system NOL/(A) at MD **\$ (3,906)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 544
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,691)

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) \$ 37
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,809
Changes in proportionate share	\$ 101	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 101	\$ 1,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,708)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (415)
2 nd Fiscal Year	(415)
3 rd Fiscal Year	(425)
4 th Fiscal Year	(452)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00533456%
Employer's proportionate share at MD 0.00481741%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,449
Employer's proportionate share of system NOL/(A) at MD **\$ (2,011)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 280
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,959)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (38)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 931
Changes in proportionate share	\$ 0	\$ 102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,033)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (271)
2 nd Fiscal Year	(271)
3 rd Fiscal Year	(259)
4 th Fiscal Year	(233)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2729: Douglas County Fire District 2

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06157662%
Employer's proportionate share at MD 0.04368661%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,722
Employer's proportionate share of system NOL/(A) at MD **\$ (18,232)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,542
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,902)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 98
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,313)
 - 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) **\$ (1,215)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,444
Changes in proportionate share	\$ 0	\$ 3,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,424)
2 nd Fiscal Year	(3,424)
3 rd Fiscal Year	(3,030)
4 th Fiscal Year	(2,111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,989)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01754209%
Employer's proportionate share at MD 0.01668490%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,764
Employer's proportionate share of system NOL/(A) at MD **\$ (6,963)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 971
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,712)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 37
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (63)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,225
Changes in proportionate share	\$ 0	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,395)

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	\$ (869)
2 nd Fiscal Year	(869)
3 rd Fiscal Year	(850)
4 th Fiscal Year	(806)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00171360%
Employer's proportionate share at MD 0.00160535%

Employer's proportionate share of system NOL/(A) at prior MD \$ 465
Employer's proportionate share of system NOL/(A) at MD **\$ (670)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 93
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,319)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 310
Changes in proportionate share	\$ 0	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (331)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86)
2 nd Fiscal Year	(86)
3 rd Fiscal Year	(83)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00032338%
Employer's proportionate share at MD 0.00005383%

Employer's proportionate share of system NOL/(A) at prior MD \$ 88
Employer's proportionate share of system NOL/(A) at MD **\$ (22)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44)

Employer 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) \$ (20)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10
Changes in proportionate share	\$ 0	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 63
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	\$ (23)
2 nd Fiscal Year	(23)
3 rd Fiscal Year	(16)
4 th Fiscal Year	(3)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00487098%
Employer's proportionate share at MD 0.00473451%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,323
Employer's proportionate share of system NOL/(A) at MD **\$ (1,976)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 275
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,891)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 915
Changes in proportionate share	\$ 0	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (239)
2 nd Fiscal Year	(239)
3 rd Fiscal Year	(236)
4 th Fiscal Year	(229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01600685%
Employer's proportionate share at MD	0.01728535%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 4,347
Employer's proportionate share of system NOL/(A) at MD	\$ (7,214)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,006
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,205)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 39
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 94
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 133

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,341
Changes in proportionate share	\$ 253	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 253	\$ 3,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,088)

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	\$ (741)
2 nd Fiscal Year	(741)
3 rd Fiscal Year	(770)
4 th Fiscal Year	(835)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00191729%
Employer's proportionate share at MD 0.00146960%

Employer's proportionate share of system NOL/(A) at prior MD \$ 521
Employer's proportionate share of system NOL/(A) at MD **\$ (613)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 85
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,208)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (33)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 284
Changes in proportionate share	\$ 0	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (104)
2 nd Fiscal Year	(104)
3 rd Fiscal Year	(94)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00329522%
Employer's proportionate share at MD 0.00386697%

Employer's proportionate share of system NOL/(A) at prior MD \$ 895
Employer's proportionate share of system NOL/(A) at MD **\$ (1,614)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 225
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,178)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 42
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 51**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 747
Changes in proportionate share	\$ 113	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (145)
2 nd Fiscal Year	(145)
3 rd Fiscal Year	(158)
4 th Fiscal Year	(187)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00105250%
Employer's proportionate share at MD 0.00098894%

Employer's proportionate share of system NOL/(A) at prior MD \$ 286
Employer's proportionate share of system NOL/(A) at MD **\$ (413)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 58
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (813)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 191
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (53)
2 nd Fiscal Year	(53)
3 rd Fiscal Year	(50)
4 th Fiscal Year	(48)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00112089%
Employer's proportionate share at MD 0.00124691%

Employer's proportionate share of system NOL/(A) at prior MD \$ 304
Employer's proportionate share of system NOL/(A) at MD **\$ (520)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 73
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,025)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 12**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 241
Changes in proportionate share	\$ 25	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (51)
2 nd Fiscal Year	(51)
3 rd Fiscal Year	(53)
4 th Fiscal Year	(60)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.28085910%
Employer's proportionate share at MD 0.27514024%

Employer's proportionate share of system NOL/(A) at prior MD \$ 76,271
Employer's proportionate share of system NOL/(A) at MD **\$ (114,827)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 16,007
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (226,109)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 616
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 196**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,182
Changes in proportionate share	\$ 0	\$ 1,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 54,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,715)
2 nd Fiscal Year	(13,715)
3 rd Fiscal Year	(13,588)
4 th Fiscal Year	(13,295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02143146%
Employer's proportionate share at MD 0.02213681%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,820
Employer's proportionate share of system NOL/(A) at MD **\$ (9,239)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,288
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,192)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 50
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 52
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,279
Changes in proportionate share	\$ 140	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 140	\$ 4,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,139)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,018)
2 nd Fiscal Year	(1,018)
3 rd Fiscal Year	(1,034)
4 th Fiscal Year	(1,070)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00413856%
Employer's proportionate share at MD 0.00401165%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,124
Employer's proportionate share of system NOL/(A) at MD **\$ (1,674)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 233
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,297)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9)
 - Differences 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	\$ 775
Changes in proportionate share	\$ 0	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (800)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (203)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(201)
4 th Fiscal Year	(194)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00156567%
Employer's proportionate share at MD 0.00163323%

Employer's proportionate share of system NOL/(A) at prior MD \$ 425
Employer's proportionate share of system NOL/(A) at MD **\$ (682)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 95
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,342)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 316
Changes in proportionate share	\$ 13	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (74)
2 nd Fiscal Year	(74)
3 rd Fiscal Year	(76)
4 th Fiscal Year	(79)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01237780%
Employer's proportionate share at MD 0.01122803%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,361
Employer's proportionate share of system NOL/(A) at MD **\$ (4,686)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 653
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,227)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 25
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (84)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,170
Changes in proportionate share	\$ 0	\$ 228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,398)

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	\$ (627)
2 nd Fiscal Year	(627)
3 rd Fiscal Year	(603)
4 th Fiscal Year	(543)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01314586%
Employer's proportionate share at MD 0.01318378%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,570
Employer's proportionate share of system NOL/(A) at MD **\$ (5,502)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 767
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,834)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 30
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,548
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 2,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,541)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (634)
2 nd Fiscal Year	(634)
3 rd Fiscal Year	(636)
4 th Fiscal Year	(637)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,541)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00981693%
Employer's proportionate share at MD 0.00947858%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,666
Employer's proportionate share of system NOL/(A) at MD **\$ (3,956)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 551
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,789)

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) \$ (25)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,832
Changes in proportionate share	\$ 0	\$ 67
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,899)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (483)
2 nd Fiscal Year	(483)
3 rd Fiscal Year	(475)
4 th Fiscal Year	(458)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,899)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00081926%
Employer's proportionate share at MD 0.00097390%

Employer's proportionate share of system NOL/(A) at prior MD \$ 222
Employer's proportionate share of system NOL/(A) at MD **\$ (406)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 57
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (800)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 13**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 188
Changes in proportionate share	\$ 31	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31	\$ 188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (157)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36)
2 nd Fiscal Year	(36)
3 rd Fiscal Year	(38)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (157)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00159505%
Employer's proportionate share at MD 0.00157285%

Employer's proportionate share of system NOL/(A) at prior MD \$ 433
Employer's proportionate share of system NOL/(A) at MD **\$ (656)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 92
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ 2**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 304
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (308)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(78)
3 rd Fiscal Year	(76)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03102631%
Employer's proportionate share at MD 0.02997652%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,426
Employer's proportionate share of system NOL/(A) at MD **\$ (12,510)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,744
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,635)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 67
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (10)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,794
Changes in proportionate share	\$ 0	\$ 208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,002)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,526)
2 nd Fiscal Year	(1,526)
3 rd Fiscal Year	(1,503)
4 th Fiscal Year	(1,449)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,002)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00296414%
Employer's proportionate share at MD 0.00245594%

Employer's proportionate share of system NOL/(A) at prior MD \$ 805
Employer's proportionate share of system NOL/(A) at MD **\$ (1,025)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 143
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,018)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (37)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 475
Changes in proportionate share	\$ 0	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 576
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	\$ (156)
2 nd Fiscal Year	(156)
3 rd Fiscal Year	(146)
4 th Fiscal Year	(119)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00324736%
Employer's proportionate share at MD 0.00309699%

Employer's proportionate share of system NOL/(A) at prior MD \$ 882
Employer's proportionate share of system NOL/(A) at MD **\$ (1,293)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 180
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,545)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (4)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 599
Changes in proportionate share	\$ 0	\$ 30
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (161)
2 nd Fiscal Year	(161)
3 rd Fiscal Year	(158)
4 th Fiscal Year	(150)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00334566%
Employer's proportionate share at MD 0.00298420%

Employer's proportionate share of system NOL/(A) at prior MD \$ 909
Employer's proportionate share of system NOL/(A) at MD **\$ (1,245)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 174
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,452)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 577
Changes in proportionate share	\$ 0	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170)
2 nd Fiscal Year	(170)
3 rd Fiscal Year	(164)
4 th Fiscal Year	(144)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00108482%
Employer's proportionate share at MD 0.00079704%

Employer's proportionate share of system NOL/(A) at prior MD \$ 295
Employer's proportionate share of system NOL/(A) at MD **\$ (333)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 46
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (655)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 154
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)	\$ 0	\$ 211
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	\$ (60)
2 nd Fiscal Year	(60)
3 rd Fiscal Year	(54)
4 th Fiscal Year	(39)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00128544%
Employer's proportionate share at MD 0.00134055%

Employer's proportionate share of system NOL/(A) at prior MD \$ 349
Employer's proportionate share of system NOL/(A) at MD **\$ (559)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 78
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,102)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 259
Changes in proportionate share	\$ 11	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (61)
2 nd Fiscal Year	(61)
3 rd Fiscal Year	(62)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00399754%
Employer's proportionate share at MD 0.00360904%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,086
Employer's proportionate share of system NOL/(A) at MD **\$ (1,506)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 210
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,966)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 698
Changes in proportionate share	\$ 0	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (775)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (203)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(193)
4 th Fiscal Year	(174)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00053647%
Employer's proportionate share at MD 0.00037027%

Employer's proportionate share of system NOL/(A) at prior MD \$ 146
Employer's proportionate share of system NOL/(A) at MD **\$ (155)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 22
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (304)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 72
Changes in proportionate share	\$ 0	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (105)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(30)
3 rd Fiscal Year	(27)
4 th Fiscal Year	(18)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (105)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02785900%
Employer's proportionate share at MD	0.02791017%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 7,565
Employer's proportionate share of system NOL/(A) at MD	\$ (11,648)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,624
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (22,936)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 63
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 67

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,395
Changes in proportionate share	\$ 10	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 5,395
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	\$ (1,345)
2 nd Fiscal Year	(1,345)
3 rd Fiscal Year	(1,347)
4 th Fiscal Year	(1,349)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00113356%
Employer's proportionate share at MD 0.00136269%

Employer's proportionate share of system NOL/(A) at prior MD \$ 308
Employer's proportionate share of system NOL/(A) at MD **\$ (569)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 79
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,120)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 20**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 263
Changes in proportionate share	\$ 45	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 45	\$ 263
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	\$ (49)
2 nd Fiscal Year	(49)
3 rd Fiscal Year	(55)
4 th Fiscal Year	(66)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00045335%
Employer's proportionate share at MD	0.00042285%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 123
Employer's proportionate share of system NOL/(A) at MD	\$ (176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 25
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (347)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (1)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 88
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	\$ (22)
2 nd Fiscal Year	(22)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (88)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07213528%
Employer's proportionate share at MD 0.04569772%

Employer's proportionate share of system NOL/(A) at prior MD \$ 19,589
Employer's proportionate share of system NOL/(A) at MD **\$ (19,072)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,659
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,554)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 102
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,940)
 - 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) **\$ (1,838)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,833
Changes in proportionate share	\$ 0	\$ 5,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,148)
2 nd Fiscal Year	(4,148)
3 rd Fiscal Year	(3,567)
4 th Fiscal Year	(2,208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00070402%
Employer's proportionate share at MD 0.00067570%

Employer's proportionate share of system NOL/(A) at prior MD \$ 191
Employer's proportionate share of system NOL/(A) at MD **\$ (282)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 39
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (555)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 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	\$ 131
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35)
2 nd Fiscal Year	(35)
3 rd Fiscal Year	(35)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00099152%
Employer's proportionate share at MD	0.00094154%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 269
Employer's proportionate share of system NOL/(A) at MD	\$ (393)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 55
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (774)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 2
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (2)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 182
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (49)
2 nd Fiscal Year	(49)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00020239%
Employer's proportionate share at MD 0.00018951%

Employer's proportionate share of system NOL/(A) at prior MD \$ 55
Employer's proportionate share of system NOL/(A) at MD **\$ (79)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 11
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (156)

Employer 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)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37
Changes in proportionate share	\$ 0	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 39
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10)
2 nd Fiscal Year	(10)
3 rd Fiscal Year	(9)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00386672%
Employer's proportionate share at MD 0.00433817%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,050
Employer's proportionate share of system NOL/(A) at MD **\$ (1,810)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 252
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,565)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 35
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 839
Changes in proportionate share	\$ 93	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (746)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (175)
2 nd Fiscal Year	(175)
3 rd Fiscal Year	(187)
4 th Fiscal Year	(210)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00063939%
Employer's proportionate share at MD 0.00063412%

Employer's proportionate share of system NOL/(A) at prior MD \$ 174
Employer's proportionate share of system NOL/(A) at MD **\$ (265)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 37
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 1**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (31)
2 nd Fiscal Year	(31)
3 rd Fiscal Year	(32)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00303508%
Employer's proportionate share at MD 0.00286853%

Employer's proportionate share of system NOL/(A) at prior MD \$ 824
Employer's proportionate share of system NOL/(A) at MD **\$ (1,197)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 167
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,357)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 554
Changes in proportionate share	\$ 0	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (587)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (151)
2 nd Fiscal Year	(151)
3 rd Fiscal Year	(148)
4 th Fiscal Year	(139)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00199715%
Employer's proportionate share at MD 0.00188225%

Employer's proportionate share of system NOL/(A) at prior MD \$ 542
Employer's proportionate share of system NOL/(A) at MD **\$ (786)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 110
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,547)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 364
Changes in proportionate share	\$ 0	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (99)
2 nd Fiscal Year	(99)
3 rd Fiscal Year	(98)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00182007%
Employer's proportionate share at MD 0.00189435%

Employer's proportionate share of system NOL/(A) at prior MD \$ 494
Employer's proportionate share of system NOL/(A) at MD **\$ (791)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 110
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,557)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 366
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 366
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	\$ (87)
2 nd Fiscal Year	(87)
3 rd Fiscal Year	(87)
4 th Fiscal Year	(92)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00025875%
Employer's proportionate share at MD 0.00053393%

Employer's proportionate share of system NOL/(A) at prior MD \$ 70
Employer's proportionate share of system NOL/(A) at MD **\$ (223)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 31
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (439)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 20
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 21**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103
Changes in proportionate share	\$ 55	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 55	\$ 103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(6)
3 rd Fiscal Year	(11)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01273510%
Employer's proportionate share at MD 0.01239343%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,458
Employer's proportionate share of system NOL/(A) at MD **\$ (5,172)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 721
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,185)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 28
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (25)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,396
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)	\$ 0	\$ 2,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,464)

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	\$ (624)
2 nd Fiscal Year	(624)
3 rd Fiscal Year	(617)
4 th Fiscal Year	(599)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00564634%
Employer's proportionate share at MD 0.00475795%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,533
Employer's proportionate share of system NOL/(A) at MD **\$ (1,986)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 277
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,910)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ 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) **\$ (54)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 920
Changes in proportionate share	\$ 0	\$ 176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,096)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (295)
2 nd Fiscal Year	(295)
3 rd Fiscal Year	(276)
4 th Fiscal Year	(230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00464154%
Employer's proportionate share at MD	0.00504334%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,260
Employer's proportionate share of system NOL/(A) at MD	\$ (2,105)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 293
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,145)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 11
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 29
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 975
Changes in proportionate share	\$ 80	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (895)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (215)
2 nd Fiscal Year	(215)
3 rd Fiscal Year	(222)
4 th Fiscal Year	(244)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00335052%
Employer's proportionate share at MD 0.00305916%

Employer's proportionate share of system NOL/(A) at prior MD \$ 910
Employer's proportionate share of system NOL/(A) at MD **\$ (1,277)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 178
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,514)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 591
Changes in proportionate share	\$ 0	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (169)
2 nd Fiscal Year	(169)
3 rd Fiscal Year	(164)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00672814%
Employer's proportionate share at MD 0.00463978%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,827
Employer's proportionate share of system NOL/(A) at MD **\$ (1,936)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 270
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,813)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 897
Changes in proportionate share	\$ 0	\$ 414
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,311)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (377)
2 nd Fiscal Year	(377)
3 rd Fiscal Year	(332)
4 th Fiscal Year	(224)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,311)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00598861%
Employer's proportionate share at MD 0.00586046%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,626
Employer's proportionate share of system NOL/(A) at MD **\$ (2,446)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 341
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,816)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,133
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (292)
2 nd Fiscal Year	(292)
3 rd Fiscal Year	(291)
4 th Fiscal Year	(283)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00144871%
Employer's proportionate share at MD 0.00140822%

Employer's proportionate share of system NOL/(A) at prior MD \$ 393
Employer's proportionate share of system NOL/(A) at MD **\$ (588)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 82
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,157)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3)
 - Differences 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	\$ 272
Changes in proportionate share	\$ 0	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 280
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	\$ (71)
2 nd Fiscal Year	(71)
3 rd Fiscal Year	(70)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00077922%
Employer's proportionate share at MD	0.00108819%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 212
Employer's proportionate share of system NOL/(A) at MD	\$ (454)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 63
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (894)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 2
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 23
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 25

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 210
Changes in proportionate share	\$ 61	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 61	\$ 210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (149)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30)
2 nd Fiscal Year	(30)
3 rd Fiscal Year	(38)
4 th Fiscal Year	(53)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00059173%
Employer's proportionate share at MD 0.00052899%

Employer's proportionate share of system NOL/(A) at prior MD \$ 161
Employer's proportionate share of system NOL/(A) at MD **\$ (221)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 31
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (435)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 114
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	\$ (31)
2 nd Fiscal Year	(31)
3 rd Fiscal Year	(28)
4 th Fiscal Year	(26)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00106154%
Employer's proportionate share at MD 0.00102632%

Employer's proportionate share of system NOL/(A) at prior MD \$ 288
Employer's proportionate share of system NOL/(A) at MD **\$ (428)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 60
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (843)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 198
Changes in proportionate share	\$ 0	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (205)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (53)
2 nd Fiscal Year	(53)
3 rd Fiscal Year	(51)
4 th Fiscal Year	(50)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (205)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00140056%
Employer's proportionate share at MD 0.00138102%

Employer's proportionate share of system NOL/(A) at prior MD \$ 380
Employer's proportionate share of system NOL/(A) at MD **\$ (576)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 80
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,135)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 267
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (68)
2 nd Fiscal Year	(68)
3 rd Fiscal Year	(69)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00185472%
Employer's proportionate share at MD 0.00200347%

Employer's proportionate share of system NOL/(A) at prior MD \$ 504
Employer's proportionate share of system NOL/(A) at MD **\$ (836)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 117
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,646)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ 15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 387
Changes in proportionate share	\$ 29	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (86)
2 nd Fiscal Year	(86)
3 rd Fiscal Year	(90)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00038102%
Employer's proportionate share at MD 0.00036756%

Employer's proportionate share of system NOL/(A) at prior MD \$ 103
Employer's proportionate share of system NOL/(A) at MD **\$ (153)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 21
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (302)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 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	\$ 71
Changes in proportionate share	\$ 0	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 74
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	\$ (19)
2 nd Fiscal Year	(19)
3 rd Fiscal Year	(19)
4 th Fiscal Year	(18)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00292875%
Employer's proportionate share at MD 0.00276426%

Employer's proportionate share of system NOL/(A) at prior MD \$ 795
Employer's proportionate share of system NOL/(A) at MD **\$ (1,154)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 161
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,272)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 534
Changes in proportionate share	\$ 0	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (146)
2 nd Fiscal Year	(146)
3 rd Fiscal Year	(143)
4 th Fiscal Year	(134)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00056094%
Employer's proportionate share at MD 0.00053100%

Employer's proportionate share of system NOL/(A) at prior MD \$ 152
Employer's proportionate share of system NOL/(A) at MD **\$ (222)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 31
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (436)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (1)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 109
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	\$ (28)
2 nd Fiscal Year	(28)
3 rd Fiscal Year	(28)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000276%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1
Employer's proportionate share of system NOL/(A) at MD **\$ 0**

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00055300%
Employer's proportionate share at MD 0.00053315%

Employer's proportionate share of system NOL/(A) at prior MD \$ 150
Employer's proportionate share of system NOL/(A) at MD **\$ (223)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 31
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 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	\$ 103
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27)
2 nd Fiscal Year	(27)
3 rd Fiscal Year	(28)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05663789%
Employer's proportionate share at MD 0.06051573%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,381
Employer's proportionate share of system NOL/(A) at MD **\$ (25,256)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,521
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,732)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 136
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 285
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,697
Changes in proportionate share	\$ 768	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 768	\$ 11,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,929)

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	\$ (2,639)
2 nd Fiscal Year	(2,639)
3 rd Fiscal Year	(2,726)
4 th Fiscal Year	(2,924)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,929)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00228032%
Employer's proportionate share at MD 0.00222261%

Employer's proportionate share of system NOL/(A) at prior MD \$ 619
Employer's proportionate share of system NOL/(A) at MD **\$ (928)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 129
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 1**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 430
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 442
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	\$ (111)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(111)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00091978%
Employer's proportionate share at MD 0.00085133%

Employer's proportionate share of system NOL/(A) at prior MD \$ 250
Employer's proportionate share of system NOL/(A) at MD **\$ (355)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 50
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (700)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 165
Changes in proportionate share	\$ 0	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46)
2 nd Fiscal Year	(46)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00149619%
Employer's proportionate share at MD 0.00153348%

Employer's proportionate share of system NOL/(A) at prior MD \$ 406
Employer's proportionate share of system NOL/(A) at MD **\$ (640)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 89
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,260)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 296
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (71)
2 nd Fiscal Year	(71)
3 rd Fiscal Year	(73)
4 th Fiscal Year	(74)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00125738%
Employer's proportionate share at MD 0.00126876%

Employer's proportionate share of system NOL/(A) at prior MD \$ 341
Employer's proportionate share of system NOL/(A) at MD **\$ (530)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 74
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,043)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 245
Changes in proportionate share	\$ 2	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (243)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60)
2 nd Fiscal Year	(60)
3 rd Fiscal Year	(61)
4 th Fiscal Year	(61)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (243)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00236234%
Employer's proportionate share at MD 0.00054291%

Employer's proportionate share of system NOL/(A) at prior MD \$ 642
Employer's proportionate share of system NOL/(A) at MD **\$ (227)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 32
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (446)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 105
Changes in proportionate share	\$ 0	\$ 360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (160)
2 nd Fiscal Year	(160)
3 rd Fiscal Year	(118)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (465)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00214444%
Employer's proportionate share at MD 0.00236207%

Employer's proportionate share of system NOL/(A) at prior MD \$ 582
Employer's proportionate share of system NOL/(A) at MD **\$ (986)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 137
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,941)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 16
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 21**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 457
Changes in proportionate share	\$ 43	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (414)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (98)
2 nd Fiscal Year	(98)
3 rd Fiscal Year	(103)
4 th Fiscal Year	(114)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00135644%
Employer's proportionate share at MD 0.00128260%

Employer's proportionate share of system NOL/(A) at prior MD \$ 368
Employer's proportionate share of system NOL/(A) at MD **\$ (535)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 75
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,054)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 248
Changes in proportionate share	\$ 0	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (67)
2 nd Fiscal Year	(67)
3 rd Fiscal Year	(67)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00014594%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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) \$ (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) \$ (11)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and 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	\$ 29
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 29
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	\$ (11)
2 nd Fiscal Year	(11)
3 rd Fiscal Year	(7)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00059094%
Employer's proportionate share at MD	0.00064191%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 160
Employer's proportionate share of system NOL/(A) at MD	\$ (268)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 37
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (528)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124
Changes in proportionate share	\$ 10	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 124
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	\$ (27)
2 nd Fiscal Year	(27)
3 rd Fiscal Year	(29)
4 th Fiscal Year	(31)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03245131%
Employer's proportionate share at MD 0.02766018%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,813
Employer's proportionate share of system NOL/(A) at MD **\$ (11,544)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,609
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,731)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 62
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,346
Changes in proportionate share	\$ 0	\$ 949
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,295)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,689)
2 nd Fiscal Year	(1,689)
3 rd Fiscal Year	(1,582)
4 th Fiscal Year	(1,337)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00362111%
Employer's proportionate share at MD 0.00352524%

Employer's proportionate share of system NOL/(A) at prior MD \$ 983
Employer's proportionate share of system NOL/(A) at MD **\$ (1,471)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 205
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,897)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 681
Changes in proportionate share	\$ 0	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (700)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (177)
2 nd Fiscal Year	(177)
3 rd Fiscal Year	(175)
4 th Fiscal Year	(170)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (700)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04511336%
Employer's proportionate share at MD	0.04298117%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 12,251
Employer's proportionate share of system NOL/(A) at MD	\$ (17,938)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,500
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (35,322)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 96
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (60)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,308
Changes in proportionate share	\$ 0	\$ 423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,731)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,233)
2 nd Fiscal Year	(2,233)
3 rd Fiscal Year	(2,188)
4 th Fiscal Year	(2,077)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00041908%
Employer's proportionate share at MD 0.00085903%

Employer's proportionate share of system NOL/(A) at prior MD \$ 114
Employer's proportionate share of system NOL/(A) at MD **\$ (359)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 50
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 32
 ○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 166
Changes in proportionate share	\$ 87	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87	\$ 166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (79)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(10)
3 rd Fiscal Year	(19)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (79)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00137156%
Employer's proportionate share at MD 0.00119778%

Employer's proportionate share of system NOL/(A) at prior MD \$ 372
Employer's proportionate share of system NOL/(A) at MD **\$ (500)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 70
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (984)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 232
Changes in proportionate share	\$ 0	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 266
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	\$ (71)
2 nd Fiscal Year	(71)
3 rd Fiscal Year	(66)
4 th Fiscal Year	(58)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00437427%
Employer's proportionate share at MD 0.00420982%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,188
Employer's proportionate share of system NOL/(A) at MD **\$ (1,757)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 245
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,460)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 814
Changes in proportionate share	\$ 0	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (847)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (215)
2 nd Fiscal Year	(215)
3 rd Fiscal Year	(212)
4 th Fiscal Year	(203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (847)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00126494%
Employer's proportionate share at MD 0.00194751%

Employer's proportionate share of system NOL/(A) at prior MD \$ 344
Employer's proportionate share of system NOL/(A) at MD **\$ (813)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 113
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,600)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 54**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 376
Changes in proportionate share	\$ 135	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 135	\$ 376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (241)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44)
2 nd Fiscal Year	(44)
3 rd Fiscal Year	(59)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (241)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00270450%
Employer's proportionate share at MD 0.00252865%

Employer's proportionate share of system NOL/(A) at prior MD \$ 734
Employer's proportionate share of system NOL/(A) at MD **\$ (1,055)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 147
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,078)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (7)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 489
Changes in proportionate share	\$ 0	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (524)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (135)
2 nd Fiscal Year	(135)
3 rd Fiscal Year	(131)
4 th Fiscal Year	(122)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (524)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01278177%
Employer's proportionate share at MD 0.01208866%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,471
Employer's proportionate share of system NOL/(A) at MD **\$ (5,045)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 703
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,934)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 27
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (51)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,337
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)	\$ 0	\$ 2,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,474)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (635)
2 nd Fiscal Year	(635)
3 rd Fiscal Year	(619)
4 th Fiscal Year	(584)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,474)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00024937%
Employer's proportionate share at MD 0.00024234%

Employer's proportionate share of system NOL/(A) at prior MD \$ 68
Employer's proportionate share of system NOL/(A) at MD **\$ (101)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 14
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (199)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 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	\$ 47
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 48
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(13)
3 rd Fiscal Year	(12)
4 th Fiscal Year	(12)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00133038%
Employer's proportionate share at MD 0.00133143%

Employer's proportionate share of system NOL/(A) at prior MD \$ 361
Employer's proportionate share of system NOL/(A) at MD **\$ (556)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 77
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,094)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ 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) **\$ 3**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 257
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	\$ 257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64)
2 nd Fiscal Year	(64)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(64)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00099670%
Employer's proportionate share at MD 0.00116423%

Employer's proportionate share of system NOL/(A) at prior MD \$ 271
Employer's proportionate share of system NOL/(A) at MD **\$ (486)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 68
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (957)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 15**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 225
Changes in proportionate share	\$ 33	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (44)
2 nd Fiscal Year	(44)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00203770%
Employer's proportionate share at MD 0.00220576%

Employer's proportionate share of system NOL/(A) at prior MD \$ 553
Employer's proportionate share of system NOL/(A) at MD **\$ (921)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 128
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,813)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 17**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 426
Changes in proportionate share	\$ 34	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 426
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	\$ (95)
2 nd Fiscal Year	(95)
3 rd Fiscal Year	(97)
4 th Fiscal Year	(107)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09958024%
Employer's proportionate share at MD 0.09820267%

Employer's proportionate share of system NOL/(A) at prior MD \$ 27,042
Employer's proportionate share of system NOL/(A) at MD **\$ (40,984)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,713
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,703)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 220
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,981
Changes in proportionate share	\$ 0	\$ 273
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,254)

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	\$ (4,846)
2 nd Fiscal Year	(4,846)
3 rd Fiscal Year	(4,816)
4 th Fiscal Year	(4,745)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00306302%
Employer's proportionate share at MD 0.00273280%

Employer's proportionate share of system NOL/(A) at prior MD \$ 832
Employer's proportionate share of system NOL/(A) at MD **\$ (1,141)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 159
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,246)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 528
Changes in proportionate share	\$ 0	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (156)
2 nd Fiscal Year	(156)
3 rd Fiscal Year	(150)
4 th Fiscal Year	(132)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01640584%
Employer's proportionate share at MD	0.01642332%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 4,455
Employer's proportionate share of system NOL/(A) at MD	\$ (6,854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 955
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,497)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 37
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 38

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,174
Changes in proportionate share	\$ 4	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 3,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,170)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (793)
2 nd Fiscal Year	(793)
3 rd Fiscal Year	(792)
4 th Fiscal Year	(794)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01099763%
Employer's proportionate share at MD 0.01375437%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,987
Employer's proportionate share of system NOL/(A) at MD **\$ (5,740)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 800
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,303)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 31
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,659
Changes in proportionate share	\$ 547	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 547	\$ 2,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,112)

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	\$ (463)
2 nd Fiscal Year	(463)
3 rd Fiscal Year	(522)
4 th Fiscal Year	(665)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00193350%
Employer's proportionate share at MD 0.00200643%

Employer's proportionate share of system NOL/(A) at prior MD \$ 525
Employer's proportionate share of system NOL/(A) at MD **\$ (837)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 117
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,649)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 388
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (92)
2 nd Fiscal Year	(92)
3 rd Fiscal Year	(92)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00988792%
Employer's proportionate share at MD 0.00896866%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,685
Employer's proportionate share of system NOL/(A) at MD **\$ (3,743)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 522
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,370)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (68)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (48)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,734
Changes in proportionate share	\$ 0	\$ 182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,916)

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	\$ (501)
2 nd Fiscal Year	(501)
3 rd Fiscal Year	(479)
4 th Fiscal Year	(433)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00180683%
Employer's proportionate share at MD	0.00194432%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 491
Employer's proportionate share of system NOL/(A) at MD	\$ (811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 113
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,598)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 376
Changes in proportionate share	\$ 27	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (349)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(87)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00008146%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 22
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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) \$ (6)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

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

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(6)
3 rd Fiscal Year	(4)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00086133%
Employer's proportionate share at MD 0.00073752%

Employer's proportionate share of system NOL/(A) at prior MD \$ 234
Employer's proportionate share of system NOL/(A) at MD **\$ (308)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 43
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (606)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (7)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 143
Changes in proportionate share	\$ 0	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (45)
2 nd Fiscal Year	(45)
3 rd Fiscal Year	(43)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00467137%
Employer's proportionate share at MD 0.00459776%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,269
Employer's proportionate share of system NOL/(A) at MD **\$ (1,919)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 267
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,778)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5)
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 889
Changes in proportionate share	\$ 0	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (227)
2 nd Fiscal Year	(227)
3 rd Fiscal Year	(227)
4 th Fiscal Year	(222)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00057316%
Employer's proportionate share at MD	0.00051113%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 156
Employer's proportionate share of system NOL/(A) at MD	\$ (213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 30
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (420)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (4)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 99
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30)
2 nd Fiscal Year	(30)
3 rd Fiscal Year	(27)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09219923%
Employer's proportionate share at MD 0.08895088%

Employer's proportionate share of system NOL/(A) at prior MD \$ 25,038
Employer's proportionate share of system NOL/(A) at MD **\$ (37,123)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,175
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,100)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 199
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (238)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (39)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,193
Changes in proportionate share	\$ 0	\$ 644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,837)

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	\$ (4,536)
2 nd Fiscal Year	(4,536)
3 rd Fiscal Year	(4,466)
4 th Fiscal Year	(4,298)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01873086%
Employer's proportionate share at MD 0.01680758%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,087
Employer's proportionate share of system NOL/(A) at MD **\$ (7,014)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 978
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,812)

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) \$ (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) **\$ (103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,249
Changes in proportionate share	\$ 0	\$ 381
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,630)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (953)
2 nd Fiscal Year	(953)
3 rd Fiscal Year	(911)
4 th Fiscal Year	(812)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00109325%
Employer's proportionate share at MD 0.00064957%

Employer's proportionate share of system NOL/(A) at prior MD \$ 297
Employer's proportionate share of system NOL/(A) at MD **\$ (271)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 38
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (534)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (32)
- Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126
Changes in proportionate share	\$ 0	\$ 88
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (63)
2 nd Fiscal Year	(63)
3 rd Fiscal Year	(55)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01846536%
Employer's proportionate share at MD 0.01784170%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,014
Employer's proportionate share of system NOL/(A) at MD **\$ (7,446)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,038
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,662)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,449
Changes in proportionate share	\$ 0	\$ 123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,572)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (908)
2 nd Fiscal Year	(908)
3 rd Fiscal Year	(893)
4 th Fiscal Year	(862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00675093%
Employer's proportionate share at MD 0.00675245%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,833
Employer's proportionate share of system NOL/(A) at MD \$ (2,818)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 393
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,549)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- 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) \$ 15

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,305
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	\$ 1,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,305)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (326)
2 nd Fiscal Year	(326)
3 rd Fiscal Year	(326)
4 th Fiscal Year	(326)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,305)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00068207%
Employer's proportionate share at MD 0.00068992%

Employer's proportionate share of system NOL/(A) at prior MD \$ 185
Employer's proportionate share of system NOL/(A) at MD **\$ (288)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 40
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (567)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 133
Changes in proportionate share	\$ 1	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (32)
2 nd Fiscal Year	(32)
3 rd Fiscal Year	(33)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00374583%
Employer's proportionate share at MD 0.00359878%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,017
Employer's proportionate share of system NOL/(A) at MD **\$ (1,502)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 209
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,957)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (3)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 696
Changes in proportionate share	\$ 0	\$ 29
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (725)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (185)
2 nd Fiscal Year	(185)
3 rd Fiscal Year	(181)
4 th Fiscal Year	(174)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (725)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00078568%
Employer's proportionate share at MD 0.00082024%

Employer's proportionate share of system NOL/(A) at prior MD \$ 213
Employer's proportionate share of system NOL/(A) at MD **\$ (342)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 48
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 4**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 159
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 159
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	\$ (38)
2 nd Fiscal Year	(38)
3 rd Fiscal Year	(37)
4 th Fiscal Year	(40)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00578387%
Employer's proportionate share at MD 0.00590863%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,571
Employer's proportionate share of system NOL/(A) at MD **\$ (2,466)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 344
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,856)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,142
Changes in proportionate share	\$ 25	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 1,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,117)

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	\$ (277)
2 nd Fiscal Year	(277)
3 rd Fiscal Year	(279)
4 th Fiscal Year	(286)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00207125%
Employer's proportionate share at MD 0.00202820%

Employer's proportionate share of system NOL/(A) at prior MD \$ 562
Employer's proportionate share of system NOL/(A) at MD **\$ (846)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 118
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,667)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 392
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (101)
2 nd Fiscal Year	(101)
3 rd Fiscal Year	(101)
4 th Fiscal Year	(98)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (401)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00163232%
Employer's proportionate share at MD 0.00157789%

Employer's proportionate share of system NOL/(A) at prior MD \$ 443
Employer's proportionate share of system NOL/(A) at MD **\$ (659)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 92
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,297)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 - Differences 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	\$ 305
Changes in proportionate share	\$ 0	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (316)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80)
2 nd Fiscal Year	(80)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00043144%
Employer's proportionate share at MD 0.00040634%

Employer's proportionate share of system NOL/(A) at prior MD \$ 117
Employer's proportionate share of system NOL/(A) at MD **\$ (170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 24
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (334)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79
Changes in proportionate share	\$ 0	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 84
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	\$ (22)
2 nd Fiscal Year	(22)
3 rd Fiscal Year	(21)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00220640%
Employer's proportionate share at MD 0.00211104%

Employer's proportionate share of system NOL/(A) at prior MD \$ 599
Employer's proportionate share of system NOL/(A) at MD **\$ (881)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 123
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,735)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 408
Changes in proportionate share	\$ 0	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 427
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	\$ (109)
2 nd Fiscal Year	(109)
3 rd Fiscal Year	(107)
4 th Fiscal Year	(102)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00113486%
Employer's proportionate share at MD 0.00064880%

Employer's proportionate share of system NOL/(A) at prior MD \$ 308
Employer's proportionate share of system NOL/(A) at MD **\$ (271)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 38
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (533)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (36)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (35)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 125
Changes in proportionate share	\$ 0	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (67)
2 nd Fiscal Year	(67)
3 rd Fiscal Year	(55)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02035327%
Employer's proportionate share at MD 0.01763315%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,527
Employer's proportionate share of system NOL/(A) at MD **\$ (7,359)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,026
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,491)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (160)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,408
Changes in proportionate share	\$ 0	\$ 539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,947)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,052)
2 nd Fiscal Year	(1,052)
3 rd Fiscal Year	(991)
4 th Fiscal Year	(852)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00066155%
Employer's proportionate share at MD 0.00065609%

Employer's proportionate share of system NOL/(A) at prior MD \$ 180
Employer's proportionate share of system NOL/(A) at MD **\$ (274)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 38
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (539)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 127
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 128
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	\$ (32)
2 nd Fiscal Year	(32)
3 rd Fiscal Year	(33)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00082242%
Employer's proportionate share at MD 0.00073039%

Employer's proportionate share of system NOL/(A) at prior MD \$ 223
Employer's proportionate share of system NOL/(A) at MD **\$ (305)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 42
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (600)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141
Changes in proportionate share	\$ 0	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (159)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (42)
2 nd Fiscal Year	(42)
3 rd Fiscal Year	(39)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 3.46494858%
Employer's proportionate share at MD 3.32701917%

Employer's proportionate share of system NOL/(A) at prior MD \$ 940,950
Employer's proportionate share of system NOL/(A) at MD **\$ (1,388,501)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 193,555
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,734,134)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7,455
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,123)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 643,076
Changes in proportionate share	\$ 0	\$ 27,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 670,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (670,409)

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	\$ (170,892)
2 nd Fiscal Year	(170,892)
3 rd Fiscal Year	(167,856)
4 th Fiscal Year	(160,769)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (670,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00035025%
Employer's proportionate share at MD 0.00034856%

Employer's proportionate share of system NOL/(A) at prior MD \$ 95
Employer's proportionate share of system NOL/(A) at MD **\$ (145)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 20
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (286)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67
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	\$ 67
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17)
2 nd Fiscal Year	(17)
3 rd Fiscal Year	(17)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (67)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02557305%
Employer's proportionate share at MD 0.02656076%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,945
Employer's proportionate share of system NOL/(A) at MD **\$ (11,085)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,545
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 60
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 72
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,134
Changes in proportionate share	\$ 196	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 196	\$ 5,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,211)
2 nd Fiscal Year	(1,211)
3 rd Fiscal Year	(1,231)
4 th Fiscal Year	(1,283)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00965525%
Employer's proportionate share at MD 0.01031073%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,622
Employer's proportionate share of system NOL/(A) at MD **\$ (4,303)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 600
- 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) \$ 23
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 48
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 71**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,993
Changes in proportionate share	\$ 130	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 1,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,863)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (450)
2 nd Fiscal Year	(450)
3 rd Fiscal Year	(464)
4 th Fiscal Year	(498)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00089327%
Employer's proportionate share at MD 0.00084187%

Employer's proportionate share of system NOL/(A) at prior MD \$ 243
Employer's proportionate share of system NOL/(A) at MD **\$ (351)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 49
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (692)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 163
Changes in proportionate share	\$ 0	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45)
2 nd Fiscal Year	(45)
3 rd Fiscal Year	(43)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00004515%
Employer's proportionate share at MD 0.00172424%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12
Employer's proportionate share of system NOL/(A) at MD **\$ (720)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 100
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,417)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 123
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 333
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)	\$ 333	\$ 333
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	\$ 40
2 nd Fiscal Year	40
3 rd Fiscal Year	4
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02893355%
Employer's proportionate share at MD 0.02846013%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,857
Employer's proportionate share of system NOL/(A) at MD **\$ (11,878)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,656
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,388)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,501
Changes in proportionate share	\$ 0	\$ 94
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,595)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,410)
2 nd Fiscal Year	(1,410)
3 rd Fiscal Year	(1,399)
4 th Fiscal Year	(1,375)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05832541%
Employer's proportionate share at MD	0.05430037%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 15,839
Employer's proportionate share of system NOL/(A) at MD	\$ (22,662)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 3,159
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (44,624)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 122
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (295)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (173)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,496
Changes in proportionate share	\$ 0	\$ 798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,294)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,919)
2 nd Fiscal Year	(2,919)
3 rd Fiscal Year	(2,832)
4 th Fiscal Year	(2,624)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,294)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10822459%
Employer's proportionate share at MD 0.10574502%

Employer's proportionate share of system NOL/(A) at prior MD \$ 29,390
Employer's proportionate share of system NOL/(A) at MD **\$ (44,132)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,152
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,901)

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) \$ (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) **\$ 55**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,439
Changes in proportionate share	\$ 0	\$ 491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,930)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,292)
2 nd Fiscal Year	(5,292)
3 rd Fiscal Year	(5,237)
4 th Fiscal Year	(5,110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09399030%
Employer's proportionate share at MD 0.08464059%

Employer's proportionate share of system NOL/(A) at prior MD \$ 25,524
Employer's proportionate share of system NOL/(A) at MD **\$ (35,324)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,924
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,557)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 190
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (686)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,360
Changes in proportionate share	\$ 0	\$ 1,853
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,213)

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	\$ (4,776)
2 nd Fiscal Year	(4,776)
3 rd Fiscal Year	(4,571)
4 th Fiscal Year	(4,090)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11718900%
Employer's proportionate share at MD 0.11368653%

Employer's proportionate share of system NOL/(A) at prior MD \$ 31,824
Employer's proportionate share of system NOL/(A) at MD **\$ (47,446)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,614
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (93,427)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 255
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (2)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,974
Changes in proportionate share	\$ 0	\$ 694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 22,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,668)

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	\$ (5,751)
2 nd Fiscal Year	(5,751)
3 rd Fiscal Year	(5,674)
4 th Fiscal Year	(5,494)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,668)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.49640021%
Employer's proportionate share at MD 0.46651118%

Employer's proportionate share of system NOL/(A) at prior MD \$ 134,804
Employer's proportionate share of system NOL/(A) at MD **\$ (194,694)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 27,140
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (383,377)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,045
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (1,149)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,171
Changes in proportionate share	\$ 0	\$ 5,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 96,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (96,094)

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	\$ (24,737)
2 nd Fiscal Year	(24,737)
3 rd Fiscal Year	(24,078)
4 th Fiscal Year	(22,543)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (96,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.39358820%
Employer's proportionate share at MD 0.40150213%

Employer's proportionate share of system NOL/(A) at prior MD \$ 106,884
Employer's proportionate share of system NOL/(A) at MD **\$ (167,563)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 23,358
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (329,953)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 900
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 1,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,606
Changes in proportionate share	\$ 1,568	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,568	\$ 77,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,820)
2 nd Fiscal Year	(18,820)
3 rd Fiscal Year	(18,995)
4 th Fiscal Year	(19,401)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (76,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05576729%
Employer's proportionate share at MD 0.05765896%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,144
Employer's proportionate share of system NOL/(A) at MD **\$ (24,063)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,354
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,384)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 129
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 139
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 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	\$ 11,145
Changes in proportionate share	\$ 375	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 375	\$ 11,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,770)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,647)
2 nd Fiscal Year	(2,647)
3 rd Fiscal Year	(2,689)
4 th Fiscal Year	(2,786)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.27546912%
Employer's proportionate share at MD	0.27555623%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 74,807
Employer's proportionate share of system NOL/(A) at MD	\$ (115,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 16,031
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (226,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 617
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 6
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,262
Changes in proportionate share	\$ 18	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 53,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,244)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,309)
2 nd Fiscal Year	(13,309)
3 rd Fiscal Year	(13,309)
4 th Fiscal Year	(13,315)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (53,244)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.27062091%
Employer's proportionate share at MD 0.26437231%

Employer's proportionate share of system NOL/(A) at prior MD \$ 73,490
Employer's proportionate share of system NOL/(A) at MD **\$ (110,333)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 15,380
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (217,260)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 592
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,100
Changes in proportionate share	\$ 0	\$ 1,238
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 52,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,338)

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	\$ (13,234)
2 nd Fiscal Year	(13,234)
3 rd Fiscal Year	(13,095)
4 th Fiscal Year	(12,775)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (52,338)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 1.33071417%
Employer's proportionate share at MD 1.29452634%

Employer's proportionate share of system NOL/(A) at prior MD \$ 361,372
Employer's proportionate share of system NOL/(A) at MD **\$ (540,259)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 75,311
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,063,838)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2,901
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,656)
 - 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) **\$ 245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 250,217
Changes in proportionate share	\$ 0	\$ 7,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 257,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (257,388)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (65,210)
2 nd Fiscal Year	(65,210)
3 rd Fiscal Year	(64,413)
4 th Fiscal Year	(62,554)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (257,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.48181831%
Employer's proportionate share at MD 0.46953425%

Employer's proportionate share of system NOL/(A) at prior MD \$ 130,844
Employer's proportionate share of system NOL/(A) at MD **\$ (195,956)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 27,316
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (385,862)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,052
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,756
Changes in proportionate share	\$ 0	\$ 2,434
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 93,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,190)

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	\$ (23,591)
2 nd Fiscal Year	(23,591)
3 rd Fiscal Year	(23,319)
4 th Fiscal Year	(22,689)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (93,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.21326179%
Employer's proportionate share at MD 0.20598489%

Employer's proportionate share of system NOL/(A) at prior MD \$ 57,914
Employer's proportionate share of system NOL/(A) at MD **\$ (85,966)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 11,983
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (169,278)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 462
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (72)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,815
Changes in proportionate share	\$ 0	\$ 1,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 41,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,257)

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	\$ (10,488)
2 nd Fiscal Year	(10,488)
3 rd Fiscal Year	(10,328)
4 th Fiscal Year	(9,954)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (41,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01965203%
Employer's proportionate share at MD 0.02053072%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,337
Employer's proportionate share of system NOL/(A) at MD **\$ (8,568)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,194
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,872)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 46
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,968
Changes in proportionate share	\$ 174	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 174	\$ 3,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,794)

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	\$ (927)
2 nd Fiscal Year	(927)
3 rd Fiscal Year	(948)
4 th Fiscal Year	(992)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04683573%
Employer's proportionate share at MD	0.04681413%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 12,719
Employer's proportionate share of system NOL/(A) at MD	\$ (19,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,723
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (38,472)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 105
▪ 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)	\$ 103

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,049
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,264)
2 nd Fiscal Year	(2,264)
3 rd Fiscal Year	(2,262)
4 th Fiscal Year	(2,262)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01736238%
Employer's proportionate share at MD 0.01776138%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,715
Employer's proportionate share of system NOL/(A) at MD **\$ (7,413)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,033
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,596)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 69**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,433
Changes in proportionate share	\$ 79	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 3,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,354)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (829)
2 nd Fiscal Year	(829)
3 rd Fiscal Year	(837)
4 th Fiscal Year	(858)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,354)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10688360%
Employer's proportionate share at MD 0.10358230%

Employer's proportionate share of system NOL/(A) at prior MD \$ 29,026
Employer's proportionate share of system NOL/(A) at MD **\$ (43,229)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,026
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (85,124)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 232
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (10)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,021
Changes in proportionate share	\$ 0	\$ 655
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,247)
2 nd Fiscal Year	(5,247)
3 rd Fiscal Year	(5,176)
4 th Fiscal Year	(5,005)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.23522268%
Employer's proportionate share at MD 0.22120050%

Employer's proportionate share of system NOL/(A) at prior MD \$ 63,878
Employer's proportionate share of system NOL/(A) at MD **\$ (92,316)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12,869
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (181,782)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 496
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,029)
 - 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) **\$ (533)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,756
Changes in proportionate share	\$ 0	\$ 2,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 45,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,535)

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	\$ (11,718)
2 nd Fiscal Year	(11,718)
3 rd Fiscal Year	(11,410)
4 th Fiscal Year	(10,689)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (45,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09369486%
Employer's proportionate share at MD	0.09234427%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 25,444
Employer's proportionate share of system NOL/(A) at MD	\$ (38,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,372
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (75,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 207
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (99)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,849
Changes in proportionate share	\$ 0	\$ 268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,117)

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	\$ (4,561)
2 nd Fiscal Year	(4,561)
3 rd Fiscal Year	(4,532)
4 th Fiscal Year	(4,462)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00510151%
Employer's proportionate share at MD 0.00547254%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,385
Employer's proportionate share of system NOL/(A) at MD **\$ (2,284)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 318
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,497)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 27
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 39**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,058
Changes in proportionate share	\$ 74	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74	\$ 1,058
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	\$ (237)
2 nd Fiscal Year	(237)
3 rd Fiscal Year	(244)
4 th Fiscal Year	(264)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00481390%
Employer's proportionate share at MD 0.00431485%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,307
Employer's proportionate share of system NOL/(A) at MD **\$ (1,801)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 251
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,546)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (37)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 834
Changes in proportionate share	\$ 0	\$ 99
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (246)
2 nd Fiscal Year	(246)
3 rd Fiscal Year	(234)
4 th Fiscal Year	(209)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (933)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01174561%
Employer's proportionate share at MD 0.01214996%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,190
Employer's proportionate share of system NOL/(A) at MD **\$ (5,071)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 707
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,985)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 27
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 30
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 57**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,348
Changes in proportionate share	\$ 80	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 2,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (557)
2 nd Fiscal Year	(557)
3 rd Fiscal Year	(567)
4 th Fiscal Year	(587)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01063395%
Employer's proportionate share at MD 0.01092015%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,888
Employer's proportionate share of system NOL/(A) at MD **\$ (4,557)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 635
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,974)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,111
Changes in proportionate share	\$ 57	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57	\$ 2,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,054)

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	\$ (507)
2 nd Fiscal Year	(507)
3 rd Fiscal Year	(513)
4 th Fiscal Year	(528)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.34737142%
Employer's proportionate share at MD 0.34041752%

Employer's proportionate share of system NOL/(A) at prior MD \$ 94,333
Employer's proportionate share of system NOL/(A) at MD **\$ (142,070)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 19,804
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (279,754)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 763
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (510)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 253**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,799
Changes in proportionate share	\$ 0	\$ 1,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 67,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,177)

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	\$ (16,960)
2 nd Fiscal Year	(16,960)
3 rd Fiscal Year	(16,808)
4 th Fiscal Year	(16,450)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (67,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06695980%
Employer's proportionate share at MD 0.06798734%

Employer's proportionate share of system NOL/(A) at prior MD \$ 18,184
Employer's proportionate share of system NOL/(A) at MD **\$ (28,374)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,955
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (55,872)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,141
Changes in proportionate share	\$ 204	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 204	\$ 13,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,937)

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	\$ (3,210)
2 nd Fiscal Year	(3,210)
3 rd Fiscal Year	(3,231)
4 th Fiscal Year	(3,285)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.47299988%
Employer's proportionate share at MD 0.52231769%

Employer's proportionate share of system NOL/(A) at prior MD \$ 128,449
Employer's proportionate share of system NOL/(A) at MD **\$ (217,984)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 30,387
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (429,239)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,170
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,620
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 4,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,958
Changes in proportionate share	\$ 9,773	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,773	\$ 100,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (21,620)
2 nd Fiscal Year	(21,620)
3 rd Fiscal Year	(22,707)
4 th Fiscal Year	(25,240)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (91,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02980582%
Employer's proportionate share at MD 0.02904562%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,094
Employer's proportionate share of system NOL/(A) at MD **\$ (12,122)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,690
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,870)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,614
Changes in proportionate share	\$ 0	\$ 150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,764)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,460)
2 nd Fiscal Year	(1,460)
3 rd Fiscal Year	(1,442)
4 th Fiscal Year	(1,404)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.41965792%
Employer's proportionate share at MD 0.40491730%

Employer's proportionate share of system NOL/(A) at prior MD \$ 113,963
Employer's proportionate share of system NOL/(A) at MD **\$ (168,989)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 23,557
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (332,760)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 907
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,082)
 - Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,266
Changes in proportionate share	\$ 0	\$ 2,921
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 81,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,187)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,648)
2 nd Fiscal Year	(20,648)
3 rd Fiscal Year	(20,323)
4 th Fiscal Year	(19,566)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81,187)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09783865%
Employer's proportionate share at MD 0.08862020%

Employer's proportionate share of system NOL/(A) at prior MD \$ 26,569
Employer's proportionate share of system NOL/(A) at MD **\$ (36,985)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,156
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (72,828)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 199
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,129
Changes in proportionate share	\$ 0	\$ 1,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,958)
2 nd Fiscal Year	(4,958)
3 rd Fiscal Year	(4,757)
4 th Fiscal Year	(4,282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09965903%
Employer's proportionate share at MD 0.09815743%

Employer's proportionate share of system NOL/(A) at prior MD \$ 27,064
Employer's proportionate share of system NOL/(A) at MD **\$ (40,965)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,710
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,665)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 220
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,973
Changes in proportionate share	\$ 0	\$ 298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,271
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	\$ (4,853)
2 nd Fiscal Year	(4,853)
3 rd Fiscal Year	(4,821)
4 th Fiscal Year	(4,743)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01607624%
Employer's proportionate share at MD 0.01542349%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,366
Employer's proportionate share of system NOL/(A) at MD **\$ (6,437)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 897
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,675)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 35
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (13)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,981
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)	\$ 0	\$ 3,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,110)

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	\$ (793)
2 nd Fiscal Year	(793)
3 rd Fiscal Year	(778)
4 th Fiscal Year	(745)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09125582%
Employer's proportionate share at MD 0.09019815%

Employer's proportionate share of system NOL/(A) at prior MD \$ 24,782
Employer's proportionate share of system NOL/(A) at MD **\$ (37,643)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,247
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,125)

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) \$ (78)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 124**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,434
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)	\$ 0	\$ 17,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,643)

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	\$ (4,437)
2 nd Fiscal Year	(4,437)
3 rd Fiscal Year	(4,412)
4 th Fiscal Year	(4,359)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05015407%
Employer's proportionate share at MD	0.05081841%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 13,620
Employer's proportionate share of system NOL/(A) at MD	\$ (21,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,956
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (41,762)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 114
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 49
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 163

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,823
Changes in proportionate share	\$ 131	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131	\$ 9,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,692)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,407)
2 nd Fiscal Year	(2,407)
3 rd Fiscal Year	(2,423)
4 th Fiscal Year	(2,456)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03268687%
Employer's proportionate share at MD	0.02951440%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,877
Employer's proportionate share of system NOL/(A) at MD	\$ (12,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,717
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,255)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 66
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (233)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (167)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,705
Changes in proportionate share	\$ 0	\$ 629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,334)

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	\$ (1,659)
2 nd Fiscal Year	(1,659)
3 rd Fiscal Year	(1,589)
4 th Fiscal Year	(1,426)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04568471%
Employer's proportionate share at MD	0.04751409%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 12,406
Employer's proportionate share of system NOL/(A) at MD	\$ (19,830)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,764
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (39,047)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 106
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 240

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,184
Changes in proportionate share	\$ 363	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 363	\$ 9,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,821)

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	\$ (2,162)
2 nd Fiscal Year	(2,162)
3 rd Fiscal Year	(2,201)
4 th Fiscal Year	(2,296)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,821)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.13435554%
Employer's proportionate share at MD	0.13011306%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 36,486
Employer's proportionate share of system NOL/(A) at MD	\$ (54,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 7,570
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (106,927)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 292
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (19)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,149
Changes in proportionate share	\$ 0	\$ 841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 25,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,990)

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	\$ (6,598)
2 nd Fiscal Year	(6,598)
3 rd Fiscal Year	(6,506)
4 th Fiscal Year	(6,287)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10410841%
Employer's proportionate share at MD 0.10090948%

Employer's proportionate share of system NOL/(A) at prior MD \$ 28,272
Employer's proportionate share of system NOL/(A) at MD **\$ (42,114)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,871
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (82,927)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 226
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (235)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,505
Changes in proportionate share	\$ 0	\$ 634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,139)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,111)
2 nd Fiscal Year	(5,111)
3 rd Fiscal Year	(5,040)
4 th Fiscal Year	(4,876)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00774418%
Employer's proportionate share at MD 0.00814599%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,103
Employer's proportionate share of system NOL/(A) at MD **\$ (3,400)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 474
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,694)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 29
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 47**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,575
Changes in proportionate share	\$ 80	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 1,575
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	\$ (365)
2 nd Fiscal Year	(365)
3 rd Fiscal Year	(372)
4 th Fiscal Year	(394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03509817%
Employer's proportionate share at MD 0.03175463%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,531
Employer's proportionate share of system NOL/(A) at MD **\$ (13,253)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,847
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,096)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 71
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,138
Changes in proportionate share	\$ 0	\$ 663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,801)

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	\$ (1,779)
2 nd Fiscal Year	(1,779)
3 rd Fiscal Year	(1,707)
4 th Fiscal Year	(1,534)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03381949%
Employer's proportionate share at MD 0.03389079%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,184
Employer's proportionate share of system NOL/(A) at MD **\$ (14,144)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,972
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,851)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 76
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 81**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,551
Changes in proportionate share	\$ 14	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 6,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,537)

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	\$ (1,633)
2 nd Fiscal Year	(1,633)
3 rd Fiscal Year	(1,634)
4 th Fiscal Year	(1,638)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14821401%
Employer's proportionate share at MD 0.14271016%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40,249
Employer's proportionate share of system NOL/(A) at MD **\$ (59,559)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,302
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (117,279)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 320
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (404)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,584
Changes in proportionate share	\$ 0	\$ 1,091
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,300)
2 nd Fiscal Year	(7,300)
3 rd Fiscal Year	(7,179)
4 th Fiscal Year	(6,896)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01556274%
Employer's proportionate share at MD 0.01526278%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,226
Employer's proportionate share of system NOL/(A) at MD **\$ (6,370)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 888
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,543)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 34
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (22)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,950
Changes in proportionate share	\$ 0	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,009)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (760)
2 nd Fiscal Year	(760)
3 rd Fiscal Year	(753)
4 th Fiscal Year	(738)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07824639%
Employer's proportionate share at MD 0.07802691%

Employer's proportionate share of system NOL/(A) at prior MD \$ 21,249
Employer's proportionate share of system NOL/(A) at MD **\$ (32,564)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,539
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,122)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 159**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,082
Changes in proportionate share	\$ 0	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,126)

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	\$ (3,786)
2 nd Fiscal Year	(3,786)
3 rd Fiscal Year	(3,782)
4 th Fiscal Year	(3,770)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,126)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02213122%
Employer's proportionate share at MD 0.02239513%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,010
Employer's proportionate share of system NOL/(A) at MD **\$ (9,346)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,303
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,404)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 50
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 19
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 69**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,329
Changes in proportionate share	\$ 53	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 4,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,276)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,063)
2 nd Fiscal Year	(1,063)
3 rd Fiscal Year	(1,067)
4 th Fiscal Year	(1,082)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.88524896%
Employer's proportionate share at MD 0.87029331%

Employer's proportionate share of system NOL/(A) at prior MD \$ 240,400
Employer's proportionate share of system NOL/(A) at MD \$ (363,209)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 50,631
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (715,204)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,950
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,098)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,218
Changes in proportionate share	\$ 0	\$ 2,963
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 171,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171,181)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,152)
2 nd Fiscal Year	(43,152)
3 rd Fiscal Year	(42,821)
4 th Fiscal Year	(42,054)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (171,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05708202%
Employer's proportionate share at MD 0.05691412%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,501
Employer's proportionate share of system NOL/(A) at MD **\$ (23,753)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,311
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,772)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,001
Changes in proportionate share	\$ 0	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,035)

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	\$ (2,762)
2 nd Fiscal Year	(2,762)
3 rd Fiscal Year	(2,760)
4 th Fiscal Year	(2,750)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02568426%
Employer's proportionate share at MD	0.02590142%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 6,975
Employer's proportionate share of system NOL/(A) at MD	\$ (10,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,507
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,286)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 58
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 16
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 74

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,006
Changes in proportionate share	\$ 43	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 5,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,963)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,236)
2 nd Fiscal Year	(1,236)
3 rd Fiscal Year	(1,241)
4 th Fiscal Year	(1,252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.28317181%
Employer's proportionate share at MD	0.26942259%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 76,899
Employer's proportionate share of system NOL/(A) at MD	\$ (112,441)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 15,674
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (221,411)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 604
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,009)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (405)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,076
Changes in proportionate share	\$ 0	\$ 2,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 54,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,801)

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	\$ (14,028)
2 nd Fiscal Year	(14,028)
3 rd Fiscal Year	(13,726)
4 th Fiscal Year	(13,019)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03642418%
Employer's proportionate share at MD 0.03645497%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,891
Employer's proportionate share of system NOL/(A) at MD **\$ (15,214)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,121
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,959)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 82
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 84**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,046
Changes in proportionate share	\$ 6	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 7,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,760)
2 nd Fiscal Year	(1,760)
3 rd Fiscal Year	(1,760)
4 th Fiscal Year	(1,762)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01090727%
Employer's proportionate share at MD 0.01101437%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,962
Employer's proportionate share of system NOL/(A) at MD \$ (4,597)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 641
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,052)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,129
Changes in proportionate share	\$ 21	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 2,129
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	\$ (524)
2 nd Fiscal Year	(524)
3 rd Fiscal Year	(527)
4 th Fiscal Year	(532)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06579556%
Employer's proportionate share at MD 0.06456119%

Employer's proportionate share of system NOL/(A) at prior MD \$ 17,868
Employer's proportionate share of system NOL/(A) at MD **\$ (26,944)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,756
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,056)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 145
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (91)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,479
Changes in proportionate share	\$ 0	\$ 244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,723)

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	\$ (3,211)
2 nd Fiscal Year	(3,211)
3 rd Fiscal Year	(3,182)
4 th Fiscal Year	(3,120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01166344%
Employer's proportionate share at MD 0.01146372%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,167
Employer's proportionate share of system NOL/(A) at MD **\$ (4,784)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 667
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,421)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,216
Changes in proportionate share	\$ 0	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,255)

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	\$ (569)
2 nd Fiscal Year	(569)
3 rd Fiscal Year	(563)
4 th Fiscal Year	(554)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01721821%
Employer's proportionate share at MD 0.01552360%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,676
Employer's proportionate share of system NOL/(A) at MD **\$ (6,479)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 903
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,757)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 35
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (124)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,001
Changes in proportionate share	\$ 0	\$ 336
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,337
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	\$ (874)
2 nd Fiscal Year	(874)
3 rd Fiscal Year	(838)
4 th Fiscal Year	(750)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01408867%
Employer's proportionate share at MD 0.01230027%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,826
Employer's proportionate share of system NOL/(A) at MD **\$ (5,133)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 716
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,108)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 28
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (131)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,378
Changes in proportionate share	\$ 0	\$ 355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,733)

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	\$ (725)
2 nd Fiscal Year	(725)
3 rd Fiscal Year	(687)
4 th Fiscal Year	(594)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01206808%
Employer's proportionate share at MD 0.01180663%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,277
Employer's proportionate share of system NOL/(A) at MD \$ (4,927)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 687
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,703)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (19)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 7

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,282
Changes in proportionate share	\$ 0	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,334)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (590)
2 nd Fiscal Year	(590)
3 rd Fiscal Year	(585)
4 th Fiscal Year	(571)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02045826%
Employer's proportionate share at MD 0.01961868%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,556
Employer's proportionate share of system NOL/(A) at MD **\$ (8,188)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,141
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,123)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 44
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (62)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,792
Changes in proportionate share	\$ 0	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,958)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,010)
2 nd Fiscal Year	(1,010)
3 rd Fiscal Year	(990)
4 th Fiscal Year	(948)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01542811%
Employer's proportionate share at MD 0.01485147%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,190
Employer's proportionate share of system NOL/(A) at MD **\$ (6,198)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 864
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,205)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 33
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (42)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,871
Changes in proportionate share	\$ 0	\$ 115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (760)
2 nd Fiscal Year	(760)
3 rd Fiscal Year	(749)
4 th Fiscal Year	(718)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05847903%
Employer's proportionate share at MD 0.05413458%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,881
Employer's proportionate share of system NOL/(A) at MD **\$ (22,593)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,149
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,488)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 121
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (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	\$ 10,464
Changes in proportionate share	\$ 0	\$ 861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,325)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,935)
2 nd Fiscal Year	(2,935)
3 rd Fiscal Year	(2,839)
4 th Fiscal Year	(2,616)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.06961054%
Employer's proportionate share at MD	0.06968770%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 18,904
Employer's proportionate share of system NOL/(A) at MD	\$ (29,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 4,054
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (57,269)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 156
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 6
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 162

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,470
Changes in proportionate share	\$ 15	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 13,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,361)
2 nd Fiscal Year	(3,361)
3 rd Fiscal Year	(3,364)
4 th Fiscal Year	(3,367)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01013475%
Employer's proportionate share at MD	0.01034265%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,752
Employer's proportionate share of system NOL/(A) at MD	\$ (4,316)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 602
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,500)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 23
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 15
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 38

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,999
Changes in proportionate share	\$ 41	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 1,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,958)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (485)
2 nd Fiscal Year	(485)
3 rd Fiscal Year	(489)
4 th Fiscal Year	(500)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00710829%
Employer's proportionate share at MD 0.00715228%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,930
Employer's proportionate share of system NOL/(A) at MD **\$ (2,985)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 416
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,878)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 19**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,382
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 1,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (343)
2 nd Fiscal Year	(343)
3 rd Fiscal Year	(343)
4 th Fiscal Year	(346)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00926160%
Employer's proportionate share at MD 0.00847747%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,515
Employer's proportionate share of system NOL/(A) at MD **\$ (3,538)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 493
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,967)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (58)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (39)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,639
Changes in proportionate share	\$ 0	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,794
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	\$ (468)
2 nd Fiscal Year	(468)
3 rd Fiscal Year	(449)
4 th Fiscal Year	(410)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00526050%
Employer's proportionate share at MD 0.00512659%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,429
Employer's proportionate share of system NOL/(A) at MD **\$ (2,140)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 298
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,213)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 991
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,017)

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	\$ (258)
2 nd Fiscal Year	(258)
3 rd Fiscal Year	(254)
4 th Fiscal Year	(248)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,017)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00597498%
Employer's proportionate share at MD 0.00527172%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,623
Employer's proportionate share of system NOL/(A) at MD **\$ (2,200)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 307
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,332)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (40)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,019
Changes in proportionate share	\$ 0	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,158)

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	\$ (307)
2 nd Fiscal Year	(307)
3 rd Fiscal Year	(290)
4 th Fiscal Year	(255)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,158)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00374579%
Employer's proportionate share at MD 0.00395173%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,017
Employer's proportionate share of system NOL/(A) at MD **\$ (1,649)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 230
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 764
Changes in proportionate share	\$ 41	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 764
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	\$ (176)
2 nd Fiscal Year	(176)
3 rd Fiscal Year	(180)
4 th Fiscal Year	(191)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00253295%
Employer's proportionate share at MD 0.00282092%

Employer's proportionate share of system NOL/(A) at prior MD \$ 688
Employer's proportionate share of system NOL/(A) at MD **\$ (1,177)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 164
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,318)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 27**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 545
Changes in proportionate share	\$ 57	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57	\$ 545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (488)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (115)
2 nd Fiscal Year	(115)
3 rd Fiscal Year	(121)
4 th Fiscal Year	(136)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00030253%
Employer's proportionate share at MD 0.00035334%

Employer's proportionate share of system NOL/(A) at prior MD \$ 82
Employer's proportionate share of system NOL/(A) at MD **\$ (147)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 21
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (290)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4
- Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68
Changes in proportionate share	\$ 10	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 68
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(13)
3 rd Fiscal Year	(15)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00113717%
Employer's proportionate share at MD 0.00039670%

Employer's proportionate share of system NOL/(A) at prior MD \$ 309
Employer's proportionate share of system NOL/(A) at MD **\$ (166)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 23
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (326)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (54)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (53)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77
Changes in proportionate share	\$ 0	\$ 147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (224)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (73)
2 nd Fiscal Year	(73)
3 rd Fiscal Year	(58)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (224)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00110371%
Employer's proportionate share at MD 0.00088488%

Employer's proportionate share of system NOL/(A) at prior MD \$ 300
Employer's proportionate share of system NOL/(A) at MD **\$ (369)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 51
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (727)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (16)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 171
Changes in proportionate share	\$ 0	\$ 43
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (59)
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(54)
4 th Fiscal Year	(43)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (214)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00026696%
Employer's proportionate share at MD 0.00043479%

Employer's proportionate share of system NOL/(A) at prior MD \$ 72
Employer's proportionate share of system NOL/(A) at MD **\$ (181)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 25
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (357)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 84
Changes in proportionate share	\$ 34	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 84
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	\$ (9)
2 nd Fiscal Year	(9)
3 rd Fiscal Year	(11)
4 th Fiscal Year	(21)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00105795%
Employer's proportionate share at MD 0.00101686%

Employer's proportionate share of system NOL/(A) at prior MD \$ 287
Employer's proportionate share of system NOL/(A) at MD **\$ (424)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 59
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (836)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 197
Changes in proportionate share	\$ 0	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (205)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (52)
2 nd Fiscal Year	(52)
3 rd Fiscal Year	(51)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (205)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00110045%
Employer's proportionate share at MD 0.00124848%

Employer's proportionate share of system NOL/(A) at prior MD \$ 299
Employer's proportionate share of system NOL/(A) at MD **\$ (521)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 73
- 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) \$ 3
- 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) **\$ 14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 241
Changes in proportionate share	\$ 29	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 241
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	\$ (49)
2 nd Fiscal Year	(49)
3 rd Fiscal Year	(53)
4 th Fiscal Year	(60)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00535396%
Employer's proportionate share at MD	0.00572239%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,454
Employer's proportionate share of system NOL/(A) at MD	\$ (2,388)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 333
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,703)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 13
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 27
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,106
Changes in proportionate share	\$ 73	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 1,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,033)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (250)
2 nd Fiscal Year	(250)
3 rd Fiscal Year	(258)
4 th Fiscal Year	(277)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,033)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22740027%
Employer's proportionate share at MD 0.22203091%

Employer's proportionate share of system NOL/(A) at prior MD \$ 61,753
Employer's proportionate share of system NOL/(A) at MD **\$ (92,663)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12,917
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (182,464)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 497
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (394)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,916
Changes in proportionate share	\$ 0	\$ 1,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 43,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,980)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,123)
2 nd Fiscal Year	(11,123)
3 rd Fiscal Year	(11,005)
4 th Fiscal Year	(10,729)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3414: City of Phoenix School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11963301%
Employer's proportionate share at MD 0.11475678%

Employer's proportionate share of system NOL/(A) at prior MD \$ 32,488
Employer's proportionate share of system NOL/(A) at MD **\$ (47,893)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,676
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,307)

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) \$ (358)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,181
Changes in proportionate share	\$ 0	\$ 966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,147)

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	\$ (5,903)
2 nd Fiscal Year	(5,903)
3 rd Fiscal Year	(5,795)
4 th Fiscal Year	(5,545)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14883515%
Employer's proportionate share at MD 0.14252495%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40,418
Employer's proportionate share of system NOL/(A) at MD **\$ (59,481)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,292
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (117,127)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 319
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (463)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,548
Changes in proportionate share	\$ 0	\$ 1,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,799)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,350)
2 nd Fiscal Year	(7,350)
3 rd Fiscal Year	(7,212)
4 th Fiscal Year	(6,887)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.21275166%
Employer's proportionate share at MD 0.21215608%

Employer's proportionate share of system NOL/(A) at prior MD \$ 57,775
Employer's proportionate share of system NOL/(A) at MD **\$ (88,541)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12,343
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (174,349)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 475
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (44)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,007
Changes in proportionate share	\$ 0	\$ 118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 41,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,125)

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	\$ (10,296)
2 nd Fiscal Year	(10,296)
3 rd Fiscal Year	(10,282)
4 th Fiscal Year	(10,252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (41,125)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.18668343%
Employer's proportionate share at MD 0.18246007%

Employer's proportionate share of system NOL/(A) at prior MD \$ 50,696
Employer's proportionate share of system NOL/(A) at MD **\$ (76,148)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 10,615
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (149,945)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 409
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 99**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,267
Changes in proportionate share	\$ 0	\$ 837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 36,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,104)

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	\$ (9,127)
2 nd Fiscal Year	(9,127)
3 rd Fiscal Year	(9,034)
4 th Fiscal Year	(8,817)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (36,104)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03606973%
Employer's proportionate share at MD 0.03844079%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,795
Employer's proportionate share of system NOL/(A) at MD **\$ (16,043)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,236
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,591)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 86
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 260**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,430
Changes in proportionate share	\$ 470	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 470	\$ 7,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,960)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,684)
2 nd Fiscal Year	(1,684)
3 rd Fiscal Year	(1,736)
4 th Fiscal Year	(1,858)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01150485%
Employer's proportionate share at MD	0.01192984%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,124
Employer's proportionate share of system NOL/(A) at MD	\$ (4,979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 694
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,804)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 27
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 31
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,306
Changes in proportionate share	\$ 84	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 84	\$ 2,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,222)

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	\$ (545)
2 nd Fiscal Year	(545)
3 rd Fiscal Year	(554)
4 th Fiscal Year	(576)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01142344%
Employer's proportionate share at MD	0.01129522%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,102
Employer's proportionate share of system NOL/(A) at MD	\$ (4,714)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 657
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,282)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 25
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (9)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 16

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,183
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (555)
2 nd Fiscal Year	(555)
3 rd Fiscal Year	(554)
4 th Fiscal Year	(546)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,209)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00104214%
Employer's proportionate share at MD 0.00112368%

Employer's proportionate share of system NOL/(A) at prior MD \$ 283
Employer's proportionate share of system NOL/(A) at MD **\$ (469)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 65
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (923)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 217
Changes in proportionate share	\$ 16	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (201)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48)
2 nd Fiscal Year	(48)
3 rd Fiscal Year	(50)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03815626%
Employer's proportionate share at MD	0.03523261%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 10,362
Employer's proportionate share of system NOL/(A) at MD	\$ (14,704)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,050
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (28,954)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 79
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (136)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,810
Changes in proportionate share	\$ 0	\$ 579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,389)

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	\$ (1,918)
2 nd Fiscal Year	(1,918)
3 rd Fiscal Year	(1,852)
4 th Fiscal Year	(1,703)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00031636%
Employer's proportionate share at MD 0.00030200%

Employer's proportionate share of system NOL/(A) at prior MD \$ 86
Employer's proportionate share of system NOL/(A) at MD **\$ (126)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 18
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (248)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 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	\$ 58
Changes in proportionate share	\$ 0	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 61
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(16)
3 rd Fiscal Year	(16)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.17544888%
Employer's proportionate share at MD 0.17291765%

Employer's proportionate share of system NOL/(A) at prior MD \$ 47,645
Employer's proportionate share of system NOL/(A) at MD **\$ (72,166)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 10,060
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (142,103)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 387
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 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	\$ 33,423
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)	\$ 0	\$ 33,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,924)

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	\$ (8,542)
2 nd Fiscal Year	(8,542)
3 rd Fiscal Year	(8,485)
4 th Fiscal Year	(8,356)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,924)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00162501%
Employer's proportionate share at MD 0.00140764%

Employer's proportionate share of system NOL/(A) at prior MD \$ 441
Employer's proportionate share of system NOL/(A) at MD **\$ (587)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 82
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,157)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (13)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 272
Changes in proportionate share	\$ 0	\$ 43
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.33938041%
Employer's proportionate share at MD 0.33202907%

Employer's proportionate share of system NOL/(A) at prior MD \$ 92,163
Employer's proportionate share of system NOL/(A) at MD **\$ (138,569)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 19,316
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (272,861)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 744
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,178
Changes in proportionate share	\$ 0	\$ 1,457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 65,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (65,635)

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	\$ (16,583)
2 nd Fiscal Year	(16,583)
3 rd Fiscal Year	(16,423)
4 th Fiscal Year	(16,044)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (65,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.31561393%
Employer's proportionate share at MD	0.31602022%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 85,709
Employer's proportionate share of system NOL/(A) at MD	\$ (131,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 18,385
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (259,704)

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)	\$ 30
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,083
Changes in proportionate share	\$ 80	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 61,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,003)

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	\$ (15,241)
2 nd Fiscal Year	(15,241)
3 rd Fiscal Year	(15,251)
4 th Fiscal Year	(15,271)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.17406173%
Employer's proportionate share at MD 0.16573184%

Employer's proportionate share of system NOL/(A) at prior MD \$ 47,269
Employer's proportionate share of system NOL/(A) at MD **\$ (69,167)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 9,642
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (136,198)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 371
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (611)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,034
Changes in proportionate share	\$ 0	\$ 1,651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 33,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,685)

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	\$ (8,620)
2 nd Fiscal Year	(8,620)
3 rd Fiscal Year	(8,438)
4 th Fiscal Year	(8,009)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04226605%
Employer's proportionate share at MD 0.03973812%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,478
Employer's proportionate share of system NOL/(A) at MD **\$ (16,584)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,312
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,657)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 89
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (96)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,681
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)	\$ 0	\$ 8,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,105)
2 nd Fiscal Year	(2,105)
3 rd Fiscal Year	(2,051)
4 th Fiscal Year	(1,920)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00736057%
Employer's proportionate share at MD 0.00815404%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,999
Employer's proportionate share of system NOL/(A) at MD **\$ (3,403)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 474
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,701)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 58
- Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,576
Changes in proportionate share	\$ 157	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 157	\$ 1,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,419)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (336)
2 nd Fiscal Year	(336)
3 rd Fiscal Year	(353)
4 th Fiscal Year	(394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01287675%
Employer's proportionate share at MD 0.01251764%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,497
Employer's proportionate share of system NOL/(A) at MD **\$ (5,224)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 728
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,287)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 28
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (26)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,420
Changes in proportionate share	\$ 0	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,492)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (631)
2 nd Fiscal Year	(631)
3 rd Fiscal Year	(625)
4 th Fiscal Year	(605)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00096176%
Employer's proportionate share at MD 0.00093365%

Employer's proportionate share of system NOL/(A) at prior MD \$ 261
Employer's proportionate share of system NOL/(A) at MD **\$ (390)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 54
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (767)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
▪ 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) **\$ 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	\$ 180
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 186
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	\$ (47)
2 nd Fiscal Year	(47)
3 rd Fiscal Year	(47)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00092330%
Employer's proportionate share at MD 0.00086180%

Employer's proportionate share of system NOL/(A) at prior MD \$ 251
Employer's proportionate share of system NOL/(A) at MD **\$ (360)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 50
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (708)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 167
Changes in proportionate share	\$ 0	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (47)
2 nd Fiscal Year	(47)
3 rd Fiscal Year	(44)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04284150%
Employer's proportionate share at MD 0.04120545%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,634
Employer's proportionate share of system NOL/(A) at MD **\$ (17,197)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,397
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,863)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 92
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (28)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,965
Changes in proportionate share	\$ 0	\$ 324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,111)
2 nd Fiscal Year	(2,111)
3 rd Fiscal Year	(2,075)
4 th Fiscal Year	(1,991)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.92593927%
Employer's proportionate share at MD 0.89659388%

Employer's proportionate share of system NOL/(A) at prior MD \$ 251,450
Employer's proportionate share of system NOL/(A) at MD \$ (374,185)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 52,161
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (736,818)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,154)
 - 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) \$ (145)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 173,302
Changes in proportionate share	\$ 0	\$ 5,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 179,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (179,117)

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	\$ (45,479)
2 nd Fiscal Year	(45,479)
3 rd Fiscal Year	(44,832)
4 th Fiscal Year	(43,325)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (179,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.55572855%
Employer's proportionate share at MD 0.60165595%

Employer's proportionate share of system NOL/(A) at prior MD \$ 150,915
Employer's proportionate share of system NOL/(A) at MD **\$ (251,096)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 35,002
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (494,439)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,348
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,371
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 4,719**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,293
Changes in proportionate share	\$ 9,101	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,101	\$ 116,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107,192)

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	\$ (25,702)
2 nd Fiscal Year	(25,702)
3 rd Fiscal Year	(26,714)
4 th Fiscal Year	(29,073)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (107,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06310376%
Employer's proportionate share at MD 0.05908003%

Employer's proportionate share of system NOL/(A) at prior MD \$ 17,137
Employer's proportionate share of system NOL/(A) at MD **\$ (24,657)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,437
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,552)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (295)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (163)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,420
Changes in proportionate share	\$ 0	\$ 798
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,218)

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	\$ (3,150)
2 nd Fiscal Year	(3,150)
3 rd Fiscal Year	(3,063)
4 th Fiscal Year	(2,855)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01340730%
Employer's proportionate share at MD 0.01237870%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,641
Employer's proportionate share of system NOL/(A) at MD **\$ (5,166)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 720
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,173)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ (47)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,393
Changes in proportionate share	\$ 0	\$ 204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (673)
2 nd Fiscal Year	(673)
3 rd Fiscal Year	(652)
4 th Fiscal Year	(598)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,597)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06215761%
Employer's proportionate share at MD 0.05878699%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,880
Employer's proportionate share of system NOL/(A) at MD **\$ (24,534)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,420
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,311)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (247)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,363
Changes in proportionate share	\$ 0	\$ 668
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,088)
2 nd Fiscal Year	(3,088)
3 rd Fiscal Year	(3,015)
4 th Fiscal Year	(2,841)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.16311227%
Employer's proportionate share at MD	0.15307091%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 44,295
Employer's proportionate share of system NOL/(A) at MD	\$ (63,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 8,905
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (125,793)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (737)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (394)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,587
Changes in proportionate share	\$ 0	\$ 1,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,577)

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	\$ (8,134)
2 nd Fiscal Year	(8,134)
3 rd Fiscal Year	(7,913)
4 th Fiscal Year	(7,397)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,577)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.29221306%
Employer's proportionate share at MD 0.28059858%

Employer's proportionate share of system NOL/(A) at prior MD \$ 79,354
Employer's proportionate share of system NOL/(A) at MD **\$ (117,105)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 16,324
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (230,595)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 629
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (223)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,237
Changes in proportionate share	\$ 0	\$ 2,302
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 56,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,539)

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	\$ (14,411)
2 nd Fiscal Year	(14,411)
3 rd Fiscal Year	(14,157)
4 th Fiscal Year	(13,559)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (56,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01860080%
Employer's proportionate share at MD	0.01871679%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 5,051
Employer's proportionate share of system NOL/(A) at MD	\$ (7,811)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,089
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,381)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 42
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 8
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 50

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,618
Changes in proportionate share	\$ 23	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 3,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,595)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (896)
2 nd Fiscal Year	(896)
3 rd Fiscal Year	(897)
4 th Fiscal Year	(904)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01646536%
Employer's proportionate share at MD 0.01432861%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,471
Employer's proportionate share of system NOL/(A) at MD **\$ (5,980)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 834
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,775)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 32
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,770
Changes in proportionate share	\$ 0	\$ 423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,193)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (849)
2 nd Fiscal Year	(849)
3 rd Fiscal Year	(801)
4 th Fiscal Year	(692)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07647234%
Employer's proportionate share at MD 0.07706348%

Employer's proportionate share of system NOL/(A) at prior MD \$ 20,767
Employer's proportionate share of system NOL/(A) at MD **\$ (32,162)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,483
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,331)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 44
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,896
Changes in proportionate share	\$ 117	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 117	\$ 14,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,779)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,680)
2 nd Fiscal Year	(3,680)
3 rd Fiscal Year	(3,695)
4 th Fiscal Year	(3,724)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01588509%
Employer's proportionate share at MD 0.01693248%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,314
Employer's proportionate share of system NOL/(A) at MD **\$ (7,067)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 985
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,915)

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) \$ 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) **\$ 115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,273
Changes in proportionate share	\$ 207	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 207	\$ 3,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,066)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (741)
2 nd Fiscal Year	(741)
3 rd Fiscal Year	(765)
4 th Fiscal Year	(818)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,066)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02933882%
Employer's proportionate share at MD 0.02843310%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,967
Employer's proportionate share of system NOL/(A) at MD **\$ (11,866)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,654
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,366)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,496
Changes in proportionate share	\$ 0	\$ 180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,440)
2 nd Fiscal Year	(1,440)
3 rd Fiscal Year	(1,422)
4 th Fiscal Year	(1,374)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01321567%
Employer's proportionate share at MD	0.01347300%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,589
Employer's proportionate share of system NOL/(A) at MD	\$ (5,623)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 784
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,072)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 30
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 19
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 49

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,604
Changes in proportionate share	\$ 51	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 51	\$ 2,604
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	\$ (632)
2 nd Fiscal Year	(632)
3 rd Fiscal Year	(638)
4 th Fiscal Year	(651)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01549035%
Employer's proportionate share at MD 0.01478489%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,207
Employer's proportionate share of system NOL/(A) at MD **\$ (6,170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 860
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,150)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 33
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,858
Changes in proportionate share	\$ 0	\$ 140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,998)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (766)
2 nd Fiscal Year	(766)
3 rd Fiscal Year	(750)
4 th Fiscal Year	(714)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07419837%
Employer's proportionate share at MD 0.07296789%

Employer's proportionate share of system NOL/(A) at prior MD \$ 20,149
Employer's proportionate share of system NOL/(A) at MD **\$ (30,452)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,245
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,965)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 163
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (90)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,104
Changes in proportionate share	\$ 0	\$ 244
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,616)
2 nd Fiscal Year	(3,616)
3 rd Fiscal Year	(3,590)
4 th Fiscal Year	(3,526)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.22290171%
Employer's proportionate share at MD 0.22079277%

Employer's proportionate share of system NOL/(A) at prior MD \$ 60,532
Employer's proportionate share of system NOL/(A) at MD \$ (92,146)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12,845
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (181,447)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 495
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ 340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,677
Changes in proportionate share	\$ 0	\$ 418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 43,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,095)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,824)
2 nd Fiscal Year	(10,824)
3 rd Fiscal Year	(10,777)
4 th Fiscal Year	(10,669)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43,095)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03677791%
Employer's proportionate share at MD 0.03599371%

Employer's proportionate share of system NOL/(A) at prior MD \$ 9,987
Employer's proportionate share of system NOL/(A) at MD **\$ (15,022)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,094
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,580)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 81
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (58)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,957
Changes in proportionate share	\$ 0	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,112)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,797)
2 nd Fiscal Year	(1,797)
3 rd Fiscal Year	(1,778)
4 th Fiscal Year	(1,739)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.11011135%
Employer's proportionate share at MD	0.10617334%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 29,902
Employer's proportionate share of system NOL/(A) at MD	\$ (44,310)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,177
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (87,253)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 238
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (289)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (51)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,522
Changes in proportionate share	\$ 0	\$ 780
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,302)

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	\$ (5,420)
2 nd Fiscal Year	(5,420)
3 rd Fiscal Year	(5,333)
4 th Fiscal Year	(5,131)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02996950%
Employer's proportionate share at MD	0.03536375%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,139
Employer's proportionate share of system NOL/(A) at MD	\$ (14,759)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,057
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 79
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 396
○ Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,835
Changes in proportionate share	\$ 1,069	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,069	\$ 6,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,313)
2 nd Fiscal Year	(1,313)
3 rd Fiscal Year	(1,432)
4 th Fiscal Year	(1,709)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02748349%
Employer's proportionate share at MD	0.02841387%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 7,463
Employer's proportionate share of system NOL/(A) at MD	\$ (11,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,653
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (23,350)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 64
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 68
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 132

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,492
Changes in proportionate share	\$ 185	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 185	\$ 5,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,305)
2 nd Fiscal Year	(1,305)
3 rd Fiscal Year	(1,324)
4 th Fiscal Year	(1,373)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.13264259%
Employer's proportionate share at MD	0.12602338%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 36,021
Employer's proportionate share of system NOL/(A) at MD	\$ (52,595)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 7,332
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (103,566)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 282
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (204)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,359
Changes in proportionate share	\$ 0	\$ 1,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 25,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,671)

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	\$ (6,576)
2 nd Fiscal Year	(6,576)
3 rd Fiscal Year	(6,430)
4 th Fiscal Year	(6,090)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00085171%
Employer's proportionate share at MD 0.00067690%

Employer's proportionate share of system NOL/(A) at prior MD \$ 231
Employer's proportionate share of system NOL/(A) at MD **\$ (282)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 39
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (556)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131
Changes in proportionate share	\$ 0	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (165)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(46)
3 rd Fiscal Year	(41)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (165)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06036369%
Employer's proportionate share at MD 0.05967731%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,393
Employer's proportionate share of system NOL/(A) at MD **\$ (24,906)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,472
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,043)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 134
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (50)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,535
Changes in proportionate share	\$ 0	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,671)

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	\$ (2,934)
2 nd Fiscal Year	(2,934)
3 rd Fiscal Year	(2,920)
4 th Fiscal Year	(2,884)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00248879%
Employer's proportionate share at MD 0.00280268%

Employer's proportionate share of system NOL/(A) at prior MD \$ 676
Employer's proportionate share of system NOL/(A) at MD **\$ (1,170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 163
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 23
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 29**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 542
Changes in proportionate share	\$ 62	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 62	\$ 542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (112)
2 nd Fiscal Year	(112)
3 rd Fiscal Year	(119)
4 th Fiscal Year	(135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01611451%
Employer's proportionate share at MD 0.01634974%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,376
Employer's proportionate share of system NOL/(A) at MD **\$ (6,823)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 951
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,436)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 37
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 17
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,160
Changes in proportionate share	\$ 47	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 3,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,113)

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	\$ (773)
2 nd Fiscal Year	(773)
3 rd Fiscal Year	(777)
4 th Fiscal Year	(790)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00741456%
Employer's proportionate share at MD 0.00821500%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,014
Employer's proportionate share of system NOL/(A) at MD **\$ (3,428)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 478
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,751)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 59
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 77**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,588
Changes in proportionate share	\$ 158	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 1,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,430)

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	\$ (338)
2 nd Fiscal Year	(338)
3 rd Fiscal Year	(357)
4 th Fiscal Year	(397)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00094568%
Employer's proportionate share at MD 0.00096028%

Employer's proportionate share of system NOL/(A) at prior MD \$ 257
Employer's proportionate share of system NOL/(A) at MD **\$ (401)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 56
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (789)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 186
Changes in proportionate share	\$ 3	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (183)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (45)
2 nd Fiscal Year	(45)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04920640%
Employer's proportionate share at MD 0.04900218%

Employer's proportionate share of system NOL/(A) at prior MD \$ 13,363
Employer's proportionate share of system NOL/(A) at MD **\$ (20,451)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,851
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,270)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 110
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (15)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 95**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,472
Changes in proportionate share	\$ 0	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,512)

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	\$ (2,383)
2 nd Fiscal Year	(2,383)
3 rd Fiscal Year	(2,378)
4 th Fiscal Year	(2,368)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.10397918%
Employer's proportionate share at MD 0.09642835%

Employer's proportionate share of system NOL/(A) at prior MD \$ 28,237
Employer's proportionate share of system NOL/(A) at MD **\$ (40,243)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,610
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,245)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 216
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (554)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (338)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,639
Changes in proportionate share	\$ 0	\$ 1,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,136)

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	\$ (5,214)
2 nd Fiscal Year	(5,214)
3 rd Fiscal Year	(5,049)
4 th Fiscal Year	(4,660)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,136)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 2.35089275%
Employer's proportionate share at MD 2.32160461%

Employer's proportionate share of system NOL/(A) at prior MD \$ 638,414
Employer's proportionate share of system NOL/(A) at MD **\$ (968,900)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 135,063
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,907,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5,202
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,150)
 ○ 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) **\$ 3,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 448,740
Changes in proportionate share	\$ 0	\$ 5,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 454,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (454,544)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (114,335)
2 nd Fiscal Year	(114,335)
3 rd Fiscal Year	(113,689)
4 th Fiscal Year	(112,185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (454,544)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01488927%
Employer's proportionate share at MD 0.01644350%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,043
Employer's proportionate share of system NOL/(A) at MD **\$ (6,863)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 957
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,513)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 37
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 114
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 151**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,178
Changes in proportionate share	\$ 308	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 308	\$ 3,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (681)
2 nd Fiscal Year	(681)
3 rd Fiscal Year	(715)
4 th Fiscal Year	(795)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04371299%
Employer's proportionate share at MD 0.04078177%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,871
Employer's proportionate share of system NOL/(A) at MD **\$ (17,020)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,373
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,514)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 91
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,883
Changes in proportionate share	\$ 0	\$ 581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,464)

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	\$ (2,186)
2 nd Fiscal Year	(2,186)
3 rd Fiscal Year	(2,122)
4 th Fiscal Year	(1,971)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.31697891%
Employer's proportionate share at MD	0.30015331%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 86,080
Employer's proportionate share of system NOL/(A) at MD	\$ (125,266)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 17,462
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (246,665)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 673
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,235)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (562)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,016
Changes in proportionate share	\$ 0	\$ 3,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 61,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,739)
2 nd Fiscal Year	(15,739)
3 rd Fiscal Year	(15,368)
4 th Fiscal Year	(14,504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.11173408%
Employer's proportionate share at MD	0.11140699%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 30,343
Employer's proportionate share of system NOL/(A) at MD	\$ (46,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,481
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (91,554)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 250
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (24)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,534
Changes in proportionate share	\$ 0	\$ 65
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,599)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,407)
2 nd Fiscal Year	(5,407)
3 rd Fiscal Year	(5,400)
4 th Fiscal Year	(5,383)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	3.28446752%
Employer's proportionate share at MD	3.16441448%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 891,938
Employer's proportionate share of system NOL/(A) at MD	\$ (1,320,639)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 184,095
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,600,506)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 7,090
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (8,811)
○ 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)	\$ (1,721)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 611,646
Changes in proportionate share	\$ 0	\$ 23,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 635,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (635,437)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (161,723)
2 nd Fiscal Year	(161,723)
3 rd Fiscal Year	(159,081)
4 th Fiscal Year	(152,912)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (635,437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.17236129%
Employer's proportionate share at MD	0.16405089%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 46,807
Employer's proportionate share of system NOL/(A) at MD	\$ (68,465)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 9,544
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (134,817)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 368
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (242)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,709
Changes in proportionate share	\$ 0	\$ 1,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 33,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,356)

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	\$ (8,537)
2 nd Fiscal Year	(8,537)
3 rd Fiscal Year	(8,354)
4 th Fiscal Year	(7,927)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.67964475%
Employer's proportionate share at MD 0.62489211%

Employer's proportionate share of system NOL/(A) at prior MD \$ 184,566
Employer's proportionate share of system NOL/(A) at MD **\$ (260,793)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 36,354
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (513,534)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,400
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,019)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,619)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 120,785
Changes in proportionate share	\$ 0	\$ 10,850
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 131,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,635)

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	\$ (34,215)
2 nd Fiscal Year	(34,215)
3 rd Fiscal Year	(33,008)
4 th Fiscal Year	(30,196)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (131,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05767113%
Employer's proportionate share at MD 0.05599488%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,661
Employer's proportionate share of system NOL/(A) at MD **\$ (23,369)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,258
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,016)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 125
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (123)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,823
Changes in proportionate share	\$ 0	\$ 332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,155)

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	\$ (2,829)
2 nd Fiscal Year	(2,829)
3 rd Fiscal Year	(2,792)
4 th Fiscal Year	(2,706)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.74671079%
Employer's proportionate share at MD 0.72941507%

Employer's proportionate share of system NOL/(A) at prior MD \$ 202,779
Employer's proportionate share of system NOL/(A) at MD **\$ (304,415)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 42,435
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (599,431)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,634
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,269)
 - 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) **\$ 365**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,988
Changes in proportionate share	\$ 0	\$ 3,428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 144,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (144,416)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (36,516)
2 nd Fiscal Year	(36,516)
3 rd Fiscal Year	(36,137)
4 th Fiscal Year	(35,247)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (144,416)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04467421%
Employer's proportionate share at MD 0.04478394%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,132
Employer's proportionate share of system NOL/(A) at MD **\$ (18,690)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,605
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,803)

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) \$ 8
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 108**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,656
Changes in proportionate share	\$ 22	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 8,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,634)

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	\$ (2,156)
2 nd Fiscal Year	(2,156)
3 rd Fiscal Year	(2,158)
4 th Fiscal Year	(2,164)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.15065387%
Employer's proportionate share at MD 0.14869076%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40,912
Employer's proportionate share of system NOL/(A) at MD **\$ (62,055)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,650
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (122,194)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 333
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 189**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,740
Changes in proportionate share	\$ 0	\$ 389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 29,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,129)

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	\$ (7,329)
2 nd Fiscal Year	(7,329)
3 rd Fiscal Year	(7,286)
4 th Fiscal Year	(7,185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,129)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.16578373%
Employer's proportionate share at MD	0.16405953%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 45,021
Employer's proportionate share of system NOL/(A) at MD	\$ (68,469)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 9,544
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (134,824)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 368
▪ 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)	\$ 242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,711
Changes in proportionate share	\$ 0	\$ 342
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 32,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,054)
2 nd Fiscal Year	(8,054)
3 rd Fiscal Year	(8,018)
4 th Fiscal Year	(7,928)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (32,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01485995%
Employer's proportionate share at MD	0.01464155%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 4,035
Employer's proportionate share of system NOL/(A) at MD	\$ (6,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 852
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,032)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 33
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (16)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 17

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,830
Changes in proportionate share	\$ 0	\$ 43
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,873)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (724)
2 nd Fiscal Year	(724)
3 rd Fiscal Year	(719)
4 th Fiscal Year	(708)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01053986%
Employer's proportionate share at MD 0.01036231%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,862
Employer's proportionate share of system NOL/(A) at MD \$ (4,325)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 603
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,516)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 23
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (13)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,003
Changes in proportionate share	\$ 0	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (514)
2 nd Fiscal Year	(514)
3 rd Fiscal Year	(510)
4 th Fiscal Year	(501)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.10049506%
Employer's proportionate share at MD	0.10066909%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 27,291
Employer's proportionate share of system NOL/(A) at MD	\$ (42,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,857
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (82,730)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 226
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 13
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,458
Changes in proportionate share	\$ 34	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 19,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,424)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,852)
2 nd Fiscal Year	(4,852)
3 rd Fiscal Year	(4,857)
4 th Fiscal Year	(4,865)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05755145%
Employer's proportionate share at MD 0.05412130%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,629
Employer's proportionate share of system NOL/(A) at MD **\$ (22,587)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,149
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 121
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (131)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,461
Changes in proportionate share	\$ 0	\$ 679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,867)
2 nd Fiscal Year	(2,867)
3 rd Fiscal Year	(2,790)
4 th Fiscal Year	(2,615)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01662931%
Employer's proportionate share at MD 0.01656068%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,516
Employer's proportionate share of system NOL/(A) at MD **\$ (6,911)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 963
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,610)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 37
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5)
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,201
Changes in proportionate share	\$ 0	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,215)

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	\$ (805)
2 nd Fiscal Year	(805)
3 rd Fiscal Year	(804)
4 th Fiscal Year	(800)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,215)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.06127809%
Employer's proportionate share at MD 0.05696520%

Employer's proportionate share of system NOL/(A) at prior MD \$ 16,641
Employer's proportionate share of system NOL/(A) at MD **\$ (23,774)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,314
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,814)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,011
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)	\$ 0	\$ 11,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,069)
2 nd Fiscal Year	(3,069)
3 rd Fiscal Year	(2,976)
4 th Fiscal Year	(2,753)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.16273199%
Employer's proportionate share at MD 0.16138729%

Employer's proportionate share of system NOL/(A) at prior MD \$ 44,192
Employer's proportionate share of system NOL/(A) at MD **\$ (67,354)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 9,389
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,628)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 362
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (99)
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,194
Changes in proportionate share	\$ 0	\$ 266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,460)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,898)
2 nd Fiscal Year	(7,898)
3 rd Fiscal Year	(7,867)
4 th Fiscal Year	(7,799)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03236950%
Employer's proportionate share at MD	0.02846807%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,790
Employer's proportionate share of system NOL/(A) at MD	\$ (11,881)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,656
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (23,395)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 64
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (286)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (222)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,503
Changes in proportionate share	\$ 0	\$ 773
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,276)

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	\$ (1,662)
2 nd Fiscal Year	(1,662)
3 rd Fiscal Year	(1,577)
4 th Fiscal Year	(1,376)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02417316%
Employer's proportionate share at MD 0.02465129%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,565
Employer's proportionate share of system NOL/(A) at MD **\$ (10,288)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,434
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,258)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 55
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 35
 ○ Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,765
Changes in proportionate share	\$ 95	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 4,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,670)

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	\$ (1,156)
2 nd Fiscal Year	(1,156)
3 rd Fiscal Year	(1,166)
4 th Fiscal Year	(1,191)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00393635%
Employer's proportionate share at MD 0.00380960%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,069
Employer's proportionate share of system NOL/(A) at MD **\$ (1,590)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 222
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,131)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9)
 - Differences 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	\$ 736
Changes in proportionate share	\$ 0	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 761
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	\$ (193)
2 nd Fiscal Year	(193)
3 rd Fiscal Year	(191)
4 th Fiscal Year	(184)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00921329%
Employer's proportionate share at MD 0.00909542%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,502
Employer's proportionate share of system NOL/(A) at MD **\$ (3,796)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 529
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,475)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 20
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (9)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,758
Changes in proportionate share	\$ 0	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (449)
2 nd Fiscal Year	(449)
3 rd Fiscal Year	(445)
4 th Fiscal Year	(440)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01890207%
Employer's proportionate share at MD 0.01793434%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,133
Employer's proportionate share of system NOL/(A) at MD **\$ (7,485)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,043
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,738)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (71)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,467
Changes in proportionate share	\$ 0	\$ 192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (938)
2 nd Fiscal Year	(938)
3 rd Fiscal Year	(917)
4 th Fiscal Year	(867)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09591252%
Employer's proportionate share at MD	0.09716367%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 26,046
Employer's proportionate share of system NOL/(A) at MD	\$ (40,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,653
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (79,849)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 218
▪ Net amortization of employer-specific deferred amounts from:	
○ 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)	\$ 310

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,781
Changes in proportionate share	\$ 248	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 248	\$ 18,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,533)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,603)
2 nd Fiscal Year	(4,603)
3 rd Fiscal Year	(4,631)
4 th Fiscal Year	(4,695)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01682311%
Employer's proportionate share at MD 0.01707186%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,569
Employer's proportionate share of system NOL/(A) at MD **\$ (7,125)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 993
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,030)

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) \$ 18
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,300
Changes in proportionate share	\$ 50	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 3,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,250)

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	\$ (807)
2 nd Fiscal Year	(807)
3 rd Fiscal Year	(811)
4 th Fiscal Year	(825)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01238424%
Employer's proportionate share at MD 0.01368569%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,363
Employer's proportionate share of system NOL/(A) at MD **\$ (5,712)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 796
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,247)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 31
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 95
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,645
Changes in proportionate share	\$ 258	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 258	\$ 2,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (566)
2 nd Fiscal Year	(566)
3 rd Fiscal Year	(593)
4 th Fiscal Year	(661)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01800138%
Employer's proportionate share at MD 0.01681009%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,888
Employer's proportionate share of system NOL/(A) at MD **\$ (7,016)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 978
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,814)

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) \$ (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) **\$ (50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,249
Changes in proportionate share	\$ 0	\$ 236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,485)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (900)
2 nd Fiscal Year	(900)
3 rd Fiscal Year	(872)
4 th Fiscal Year	(812)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,485)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01535428%
Employer's proportionate share at MD 0.01442816%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,170
Employer's proportionate share of system NOL/(A) at MD **\$ (6,021)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 839
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,857)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 32
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (68)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,789
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)	\$ 0	\$ 2,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (765)
2 nd Fiscal Year	(765)
3 rd Fiscal Year	(744)
4 th Fiscal Year	(697)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02063108%
Employer's proportionate share at MD 0.01763469%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,603
Employer's proportionate share of system NOL/(A) at MD **\$ (7,360)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,026
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,492)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (180)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,409
Changes in proportionate share	\$ 0	\$ 594
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,003)

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	\$ (1,072)
2 nd Fiscal Year	(1,072)
3 rd Fiscal Year	(1,006)
4 th Fiscal Year	(852)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01565826%
Employer's proportionate share at MD	0.01574436%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 4,252
Employer's proportionate share of system NOL/(A) at MD	\$ (6,571)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 916
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,939)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 35
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 6
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,043
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 3,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,026)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (755)
2 nd Fiscal Year	(755)
3 rd Fiscal Year	(756)
4 th Fiscal Year	(761)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01391858%
Employer's proportionate share at MD 0.01146081%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,780
Employer's proportionate share of system NOL/(A) at MD **\$ (4,783)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 667
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,418)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (180)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,215
Changes in proportionate share	\$ 0	\$ 487
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,702)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (734)
2 nd Fiscal Year	(734)
3 rd Fiscal Year	(681)
4 th Fiscal Year	(554)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01901352%
Employer's proportionate share at MD 0.01830392%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,163
Employer's proportionate share of system NOL/(A) at MD **\$ (7,639)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,065
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,042)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 41
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (52)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,538
Changes in proportionate share	\$ 0	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,679)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (936)
2 nd Fiscal Year	(936)
3 rd Fiscal Year	(921)
4 th Fiscal Year	(884)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,679)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00047914%
Employer's proportionate share at MD	0.00045991%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 130
Employer's proportionate share of system NOL/(A) at MD	\$ (192)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 27
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (378)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 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	\$ 89
Changes in proportionate share	\$ 0	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 93
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23)
2 nd Fiscal Year	(23)
3 rd Fiscal Year	(24)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (93)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01732024%
Employer's proportionate share at MD 0.01768097%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,704
Employer's proportionate share of system NOL/(A) at MD **\$ (7,379)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,029
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,530)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 40
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 66**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,418
Changes in proportionate share	\$ 72	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 3,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,346)

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	\$ (828)
2 nd Fiscal Year	(828)
3 rd Fiscal Year	(834)
4 th Fiscal Year	(854)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03056197%
Employer's proportionate share at MD 0.02967748%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,299
Employer's proportionate share of system NOL/(A) at MD **\$ (12,386)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,727
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,389)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 66
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 1**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,736
Changes in proportionate share	\$ 0	\$ 175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,499)
2 nd Fiscal Year	(1,499)
3 rd Fiscal Year	(1,479)
4 th Fiscal Year	(1,434)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04783076%
Employer's proportionate share at MD 0.04458529%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,989
Employer's proportionate share of system NOL/(A) at MD **\$ (18,607)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,594
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,640)

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) \$ (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) **\$ (138)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,618
Changes in proportionate share	\$ 0	\$ 643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,392)
2 nd Fiscal Year	(2,392)
3 rd Fiscal Year	(2,321)
4 th Fiscal Year	(2,154)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	2.38890380%
Employer's proportionate share at MD	2.43854589%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 648,737
Employer's proportionate share of system NOL/(A) at MD	\$ (1,017,705)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 141,866
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,003,990)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 5,464
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 3,644
○ 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)	\$ 9,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 471,344
Changes in proportionate share	\$ 9,837	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,837	\$ 471,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (461,507)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (114,192)
2 nd Fiscal Year	(114,192)
3 rd Fiscal Year	(115,287)
4 th Fiscal Year	(117,836)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (461,507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00539361%
Employer's proportionate share at MD 0.00333105%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,465
Employer's proportionate share of system NOL/(A) at MD **\$ (1,390)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 194
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,737)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (144)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 644
Changes in proportionate share	\$ 0	\$ 409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (312)
2 nd Fiscal Year	(312)
3 rd Fiscal Year	(268)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01291147%
Employer's proportionate share at MD	0.01363690%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,506
Employer's proportionate share of system NOL/(A) at MD	\$ (5,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 793
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,207)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 31
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 53
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 84

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,636
Changes in proportionate share	\$ 144	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 144	\$ 2,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,492)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (606)
2 nd Fiscal Year	(606)
3 rd Fiscal Year	(621)
4 th Fiscal Year	(659)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.28638693%
Employer's proportionate share at MD	0.28145857%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 77,772
Employer's proportionate share of system NOL/(A) at MD	\$ (117,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 16,374
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (231,302)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 631
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ 269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,403
Changes in proportionate share	\$ 0	\$ 976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 55,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,379)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,963)
2 nd Fiscal Year	(13,963)
3 rd Fiscal Year	(13,853)
4 th Fiscal Year	(13,601)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (55,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.33204603%
Employer's proportionate share at MD 0.32457775%

Employer's proportionate share of system NOL/(A) at prior MD \$ 90,171
Employer's proportionate share of system NOL/(A) at MD **\$ (135,460)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 18,883
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (266,737)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 727
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,737
Changes in proportionate share	\$ 0	\$ 1,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 64,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,217)

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	\$ (16,232)
2 nd Fiscal Year	(16,232)
3 rd Fiscal Year	(16,068)
4 th Fiscal Year	(15,684)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (64,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04100804%
Employer's proportionate share at MD 0.03997588%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,136
Employer's proportionate share of system NOL/(A) at MD **\$ (16,684)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,326
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,852)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 90
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (76)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,727
Changes in proportionate share	\$ 0	\$ 204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,931)

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	\$ (2,008)
2 nd Fiscal Year	(2,008)
3 rd Fiscal Year	(1,984)
4 th Fiscal Year	(1,932)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05049713%
Employer's proportionate share at MD 0.04692226%

Employer's proportionate share of system NOL/(A) at prior MD \$ 13,713
Employer's proportionate share of system NOL/(A) at MD **\$ (19,583)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,730
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,561)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 105
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (262)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (157)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,070
Changes in proportionate share	\$ 0	\$ 709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,779)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,529)
2 nd Fiscal Year	(2,529)
3 rd Fiscal Year	(2,452)
4 th Fiscal Year	(2,267)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00670549%
Employer's proportionate share at MD 0.00601077%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,821
Employer's proportionate share of system NOL/(A) at MD **\$ (2,509)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 350
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,940)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (51)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (38)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,162
Changes in proportionate share	\$ 0	\$ 138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (341)
2 nd Fiscal Year	(341)
3 rd Fiscal Year	(326)
4 th Fiscal Year	(290)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01003773%
Employer's proportionate share at MD 0.00920161%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,726
Employer's proportionate share of system NOL/(A) at MD **\$ (3,840)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 535
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,562)

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) \$ (61)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (40)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,779
Changes in proportionate share	\$ 0	\$ 166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,945)

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	\$ (506)
2 nd Fiscal Year	(506)
3 rd Fiscal Year	(489)
4 th Fiscal Year	(445)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09347530%
Employer's proportionate share at MD	0.09310526%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 25,384
Employer's proportionate share of system NOL/(A) at MD	\$ (38,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,417
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (76,514)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 209
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (27)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,996
Changes in proportionate share	\$ 0	\$ 73
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,069)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,526)
2 nd Fiscal Year	(4,526)
3 rd Fiscal Year	(4,518)
4 th Fiscal Year	(4,499)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00927968%
Employer's proportionate share at MD 0.00996451%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,520
Employer's proportionate share of system NOL/(A) at MD **\$ (4,159)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 580
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,189)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 72**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,926
Changes in proportionate share	\$ 136	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 136	\$ 1,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (432)
2 nd Fiscal Year	(432)
3 rd Fiscal Year	(446)
4 th Fiscal Year	(482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00609891%
Employer's proportionate share at MD	0.00639295%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,656
Employer's proportionate share of system NOL/(A) at MD	\$ (2,668)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 372
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 14
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 22
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 36

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,236
Changes in proportionate share	\$ 58	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 1,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,178)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (287)
2 nd Fiscal Year	(287)
3 rd Fiscal Year	(295)
4 th Fiscal Year	(309)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,178)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04640860%
Employer's proportionate share at MD 0.04305673%

Employer's proportionate share of system NOL/(A) at prior MD \$ 12,603
Employer's proportionate share of system NOL/(A) at MD **\$ (17,969)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,505
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,384)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 96
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (246)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (150)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,322
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)	\$ 0	\$ 8,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,327)
2 nd Fiscal Year	(2,327)
3 rd Fiscal Year	(2,253)
4 th Fiscal Year	(2,081)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.09125974%
Employer's proportionate share at MD	0.09325436%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 24,783
Employer's proportionate share of system NOL/(A) at MD	\$ (38,919)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,425
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (76,636)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 209
▪ Net amortization of employer-specific deferred amounts from:	
○ 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)	\$ 355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,025
Changes in proportionate share	\$ 396	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 396	\$ 18,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,360)
2 nd Fiscal Year	(4,360)
3 rd Fiscal Year	(4,402)
4 th Fiscal Year	(4,506)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.20010172%
Employer's proportionate share at MD	0.20417249%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 54,340
Employer's proportionate share of system NOL/(A) at MD	\$ (85,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 11,878
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (167,788)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 457
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 299
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 756

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,464
Changes in proportionate share	\$ 806	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 806	\$ 39,464
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	\$ (9,567)
2 nd Fiscal Year	(9,567)
3 rd Fiscal Year	(9,658)
4 th Fiscal Year	(9,866)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11201079%
Employer's proportionate share at MD 0.10964929%

Employer's proportionate share of system NOL/(A) at prior MD \$ 30,418
Employer's proportionate share of system NOL/(A) at MD **\$ (45,761)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,379
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (90,109)

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) \$ (173)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,194
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)	\$ 0	\$ 21,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,662)

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	\$ (5,471)
2 nd Fiscal Year	(5,471)
3 rd Fiscal Year	(5,420)
4 th Fiscal Year	(5,298)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.15537566%
Employer's proportionate share at MD 0.15122282%

Employer's proportionate share of system NOL/(A) at prior MD \$ 42,194
Employer's proportionate share of system NOL/(A) at MD **\$ (63,111)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,798
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (124,274)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 339
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 34**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,230
Changes in proportionate share	\$ 0	\$ 823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 30,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,612)
2 nd Fiscal Year	(7,612)
3 rd Fiscal Year	(7,520)
4 th Fiscal Year	(7,307)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.23162287%
Employer's proportionate share at MD	0.23263411%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 62,900
Employer's proportionate share of system NOL/(A) at MD	\$ (97,088)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 13,534
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (191,178)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 521
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 74
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 595

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,966
Changes in proportionate share	\$ 201	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 201	\$ 44,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,765)

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	\$ (11,167)
2 nd Fiscal Year	(11,167)
3 rd Fiscal Year	(11,188)
4 th Fiscal Year	(11,241)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14561894%
Employer's proportionate share at MD 0.13792951%

Employer's proportionate share of system NOL/(A) at prior MD \$ 39,545
Employer's proportionate share of system NOL/(A) at MD **\$ (57,564)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 8,024
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (113,350)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 309
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (564)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (255)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,660
Changes in proportionate share	\$ 0	\$ 1,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,184)

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	\$ (7,229)
2 nd Fiscal Year	(7,229)
3 rd Fiscal Year	(7,061)
4 th Fiscal Year	(6,665)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.46792692%
Employer's proportionate share at MD 0.46732820%

Employer's proportionate share of system NOL/(A) at prior MD \$ 127,071
Employer's proportionate share of system NOL/(A) at MD **\$ (195,035)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 27,188
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (384,049)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,047
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (44)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 1,003**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,329
Changes in proportionate share	\$ 0	\$ 119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 90,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90,448)

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	\$ (22,626)
2 nd Fiscal Year	(22,626)
3 rd Fiscal Year	(22,613)
4 th Fiscal Year	(22,582)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (90,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.35755650%
Employer's proportionate share at MD 0.38378663%

Employer's proportionate share of system NOL/(A) at prior MD \$ 97,099
Employer's proportionate share of system NOL/(A) at MD **\$ (160,170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 22,327
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (315,395)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 860
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,925
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 2,785**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,182
Changes in proportionate share	\$ 5,198	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,198	\$ 74,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,984)

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	\$ (16,620)
2 nd Fiscal Year	(16,620)
3 rd Fiscal Year	(17,197)
4 th Fiscal Year	(18,545)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (68,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.19168297%
Employer's proportionate share at MD	0.18526380%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 52,054
Employer's proportionate share of system NOL/(A) at MD	\$ (77,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 10,778
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (152,249)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 415
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (56)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,809
Changes in proportionate share	\$ 0	\$ 1,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 37,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,081)

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	\$ (9,423)
2 nd Fiscal Year	(9,423)
3 rd Fiscal Year	(9,282)
4 th Fiscal Year	(8,952)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (37,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01933134%
Employer's proportionate share at MD 0.02066614%

Employer's proportionate share of system NOL/(A) at prior MD \$ 5,250
Employer's proportionate share of system NOL/(A) at MD **\$ (8,625)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,202
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,983)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 46
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 98
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,995
Changes in proportionate share	\$ 264	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264	\$ 3,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,731)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (901)
2 nd Fiscal Year	(901)
3 rd Fiscal Year	(931)
4 th Fiscal Year	(999)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11794295%
Employer's proportionate share at MD 0.11666368%

Employer's proportionate share of system NOL/(A) at prior MD \$ 32,029
Employer's proportionate share of system NOL/(A) at MD **\$ (48,689)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,787
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,874)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 261
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (94)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,550
Changes in proportionate share	\$ 0	\$ 253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 22,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,803)

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	\$ (5,731)
2 nd Fiscal Year	(5,731)
3 rd Fiscal Year	(5,702)
4 th Fiscal Year	(5,637)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00046936%
Employer's proportionate share at MD 0.00043268%

Employer's proportionate share of system NOL/(A) at prior MD \$ 127
Employer's proportionate share of system NOL/(A) at MD **\$ (181)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 25
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (356)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 84
Changes in proportionate share	\$ 0	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 91
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(24)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (91)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.07429368%
Employer's proportionate share at MD 0.07666350%

Employer's proportionate share of system NOL/(A) at prior MD \$ 20,175
Employer's proportionate share of system NOL/(A) at MD **\$ (31,995)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,460
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,002)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 172
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 346**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,818
Changes in proportionate share	\$ 470	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 470	\$ 14,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,531)
2 nd Fiscal Year	(3,531)
3 rd Fiscal Year	(3,583)
4 th Fiscal Year	(3,705)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00574016%
Employer's proportionate share at MD 0.00507479%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,559
Employer's proportionate share of system NOL/(A) at MD **\$ (2,118)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 295
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,170)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (49)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (38)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 981
Changes in proportionate share	\$ 0	\$ 132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,113)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (294)
2 nd Fiscal Year	(294)
3 rd Fiscal Year	(279)
4 th Fiscal Year	(245)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.15548266%
Employer's proportionate share at MD	0.15227427%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 42,223
Employer's proportionate share of system NOL/(A) at MD	\$ (63,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 8,859
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (125,139)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 341
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (235)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,433
Changes in proportionate share	\$ 0	\$ 636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 30,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,069)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,593)
2 nd Fiscal Year	(7,593)
3 rd Fiscal Year	(7,524)
4 th Fiscal Year	(7,358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015

Discount rate 7.50%
Employer's proportionate share at prior MD 0.24888269%
Employer's proportionate share at MD 0.25575725%

Employer's proportionate share of system NOL/(A) at prior MD \$ 67,587
Employer's proportionate share of system NOL/(A) at MD \$ (106,738)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 14,879
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (210,181)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 573
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 505
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 1,078

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,435
Changes in proportionate share	\$ 1,362	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,362	\$ 49,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,073)

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	\$ (11,854)
2 nd Fiscal Year	(11,854)
3 rd Fiscal Year	(12,007)
4 th Fiscal Year	(12,359)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.10661342%
Employer's proportionate share at MD	0.11328957%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 28,952
Employer's proportionate share of system NOL/(A) at MD	\$ (47,280)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 6,591
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (93,101)

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)	\$ 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)	\$ 744

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,898
Changes in proportionate share	\$ 1,323	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,323	\$ 21,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,575)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,984)
2 nd Fiscal Year	(4,984)
3 rd Fiscal Year	(5,131)
4 th Fiscal Year	(5,474)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.61389062%
Employer's proportionate share at MD 0.59765938%

Employer's proportionate share of system NOL/(A) at prior MD \$ 166,710
Employer's proportionate share of system NOL/(A) at MD **\$ (249,428)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 34,770
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (491,155)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,339
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,191)
 - 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) **\$ 148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,521
Changes in proportionate share	\$ 0	\$ 3,217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 118,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (118,738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,071)
2 nd Fiscal Year	(30,071)
3 rd Fiscal Year	(29,715)
4 th Fiscal Year	(28,880)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (118,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.05316708%
Employer's proportionate share at MD	0.04968639%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 14,438
Employer's proportionate share of system NOL/(A) at MD	\$ (20,736)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,891
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (40,832)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 111
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (255)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (144)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,604
Changes in proportionate share	\$ 0	\$ 690
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,294)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,656)
2 nd Fiscal Year	(2,656)
3 rd Fiscal Year	(2,581)
4 th Fiscal Year	(2,401)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,294)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00501075%
Employer's proportionate share at MD	0.00491133%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,361
Employer's proportionate share of system NOL/(A) at MD	\$ (2,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 286
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,036)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 11
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (7)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 4

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 949
Changes in proportionate share	\$ 0	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (969)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (244)
2 nd Fiscal Year	(244)
3 rd Fiscal Year	(243)
4 th Fiscal Year	(237)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (969)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01090279%
Employer's proportionate share at MD 0.01031941%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,961
Employer's proportionate share of system NOL/(A) at MD **\$ (4,307)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 600
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,480)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 23
- 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) **\$ (20)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,995
Changes in proportionate share	\$ 0	\$ 115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,110)

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	\$ (542)
2 nd Fiscal Year	(542)
3 rd Fiscal Year	(528)
4 th Fiscal Year	(499)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01500746%
Employer's proportionate share at MD 0.01524522%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,075
Employer's proportionate share of system NOL/(A) at MD **\$ (6,362)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 887
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,528)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 34
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 52**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,947
Changes in proportionate share	\$ 47	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 2,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,900)

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	\$ (719)
2 nd Fiscal Year	(719)
3 rd Fiscal Year	(726)
4 th Fiscal Year	(737)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,900)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04137321%
Employer's proportionate share at MD 0.03853805%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,235
Employer's proportionate share of system NOL/(A) at MD **\$ (16,084)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,242
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,670)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 86
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,449
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)	\$ 0	\$ 8,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,070)
2 nd Fiscal Year	(2,070)
3 rd Fiscal Year	(2,008)
4 th Fiscal Year	(1,862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.10474888%
Employer's proportionate share at MD	0.10099768%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 28,446
Employer's proportionate share of system NOL/(A) at MD	\$ (42,150)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 5,876
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (83,000)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 226
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (49)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,522
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)	\$ 0	\$ 20,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,266)

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	\$ (5,155)
2 nd Fiscal Year	(5,155)
3 rd Fiscal Year	(5,074)
4 th Fiscal Year	(4,880)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.35043637%
Employer's proportionate share at MD 0.33752220%

Employer's proportionate share of system NOL/(A) at prior MD \$ 95,165
Employer's proportionate share of system NOL/(A) at MD **\$ (140,862)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 19,636
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (277,375)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 756
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (948)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (192)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,239
Changes in proportionate share	\$ 0	\$ 2,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 67,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (67,798)

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	\$ (17,258)
2 nd Fiscal Year	(17,258)
3 rd Fiscal Year	(16,973)
4 th Fiscal Year	(16,310)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (67,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02704380%
Employer's proportionate share at MD	0.02709050%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 7,344
Employer's proportionate share of system NOL/(A) at MD	\$ (11,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,576
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (22,263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 61
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 65

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,236
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 5,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,305)
2 nd Fiscal Year	(1,305)
3 rd Fiscal Year	(1,308)
4 th Fiscal Year	(1,309)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.33446188%
Employer's proportionate share at MD 0.32796934%

Employer's proportionate share of system NOL/(A) at prior MD \$ 90,827
Employer's proportionate share of system NOL/(A) at MD **\$ (136,875)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 19,080
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (269,524)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 735
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 259**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,393
Changes in proportionate share	\$ 0	\$ 1,287
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 64,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64,680)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,324)
2 nd Fiscal Year	(16,324)
3 rd Fiscal Year	(16,183)
4 th Fiscal Year	(15,848)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (64,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04277226%
Employer's proportionate share at MD 0.04249830%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,615
Employer's proportionate share of system NOL/(A) at MD **\$ (17,736)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,472
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,925)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 95
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (20)
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,214
Changes in proportionate share	\$ 0	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,074)
2 nd Fiscal Year	(2,074)
3 rd Fiscal Year	(2,068)
4 th Fiscal Year	(2,054)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03800351%
Employer's proportionate share at MD	0.03417344%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 10,320
Employer's proportionate share of system NOL/(A) at MD	\$ (14,262)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,988
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (28,084)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 77
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (204)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,605
Changes in proportionate share	\$ 0	\$ 759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,932)
2 nd Fiscal Year	(1,932)
3 rd Fiscal Year	(1,848)
4 th Fiscal Year	(1,651)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.66192129%
Employer's proportionate share at MD	0.65470073%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 179,753
Employer's proportionate share of system NOL/(A) at MD	\$ (273,233)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 38,088
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (538,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1,467
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (530)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,546
Changes in proportionate share	\$ 0	\$ 1,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 127,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (127,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,167)
2 nd Fiscal Year	(32,167)
3 rd Fiscal Year	(32,008)
4 th Fiscal Year	(31,637)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (127,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.25598835%
Employer's proportionate share at MD 0.25133468%

Employer's proportionate share of system NOL/(A) at prior MD \$ 69,517
Employer's proportionate share of system NOL/(A) at MD **\$ (104,892)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 14,622
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (206,546)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 563
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 221**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,580
Changes in proportionate share	\$ 0	\$ 922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 49,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,502)

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	\$ (12,487)
2 nd Fiscal Year	(12,487)
3 rd Fiscal Year	(12,383)
4 th Fiscal Year	(12,145)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (49,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.04728032%
Employer's proportionate share at MD	0.04561105%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 12,840
Employer's proportionate share of system NOL/(A) at MD	\$ (19,035)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,653
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (37,483)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 102
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (122)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (20)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,816
Changes in proportionate share	\$ 0	\$ 331
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,147)

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	\$ (2,326)
2 nd Fiscal Year	(2,326)
3 rd Fiscal Year	(2,291)
4 th Fiscal Year	(2,204)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,147)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.90754278%
Employer's proportionate share at MD	0.91856556%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 246,455
Employer's proportionate share of system NOL/(A) at MD	\$ (383,355)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 53,439
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (754,874)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 2,058
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 2,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,548
Changes in proportionate share	\$ 2,184	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,184	\$ 177,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (175,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43,578)
2 nd Fiscal Year	(43,578)
3 rd Fiscal Year	(43,821)
4 th Fiscal Year	(44,387)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (175,364)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.09542194%
Employer's proportionate share at MD 0.09307031%

Employer's proportionate share of system NOL/(A) at prior MD \$ 25,913
Employer's proportionate share of system NOL/(A) at MD **\$ (38,842)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 5,415
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,485)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 209
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (173)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 36**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,989
Changes in proportionate share	\$ 0	\$ 466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,455)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,670)
2 nd Fiscal Year	(4,670)
3 rd Fiscal Year	(4,617)
4 th Fiscal Year	(4,497)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.36815481%
Employer's proportionate share at MD 0.35552680%

Employer's proportionate share of system NOL/(A) at prior MD \$ 99,977
Employer's proportionate share of system NOL/(A) at MD **\$ (148,376)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 20,683
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (292,171)

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) \$ (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) **\$ (130)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,719
Changes in proportionate share	\$ 0	\$ 2,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 71,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (71,221)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,107)
2 nd Fiscal Year	(18,107)
3 rd Fiscal Year	(17,828)
4 th Fiscal Year	(17,180)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (71,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04355200%
Employer's proportionate share at MD 0.04314943%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,827
Employer's proportionate share of system NOL/(A) at MD **\$ (18,008)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,510
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,460)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 97
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (29)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 68**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,340
Changes in proportionate share	\$ 0	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,420)

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	\$ (2,114)
2 nd Fiscal Year	(2,114)
3 rd Fiscal Year	(2,107)
4 th Fiscal Year	(2,085)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00450151%
Employer's proportionate share at MD 0.00518480%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,222
Employer's proportionate share of system NOL/(A) at MD **\$ (2,164)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 302
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,261)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 50
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 62**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,002
Changes in proportionate share	\$ 136	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 136	\$ 1,002
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	\$ (201)
2 nd Fiscal Year	(201)
3 rd Fiscal Year	(215)
4 th Fiscal Year	(251)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05882964%
Employer's proportionate share at MD 0.05615976%

Employer's proportionate share of system NOL/(A) at prior MD \$ 15,976
Employer's proportionate share of system NOL/(A) at MD **\$ (23,438)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 3,267
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,152)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 126
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (70)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,855
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)	\$ 0	\$ 11,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,384)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,910)
2 nd Fiscal Year	(2,910)
3 rd Fiscal Year	(2,851)
4 th Fiscal Year	(2,714)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.05397742%
Employer's proportionate share at MD 0.05137542%

Employer's proportionate share of system NOL/(A) at prior MD \$ 14,658
Employer's proportionate share of system NOL/(A) at MD **\$ (21,441)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,989
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,220)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 115
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (76)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,930
Changes in proportionate share	\$ 0	\$ 516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,446)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,674)
2 nd Fiscal Year	(2,674)
3 rd Fiscal Year	(2,617)
4 th Fiscal Year	(2,483)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,446)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11869089%
Employer's proportionate share at MD 0.11786042%

Employer's proportionate share of system NOL/(A) at prior MD \$ 32,232
Employer's proportionate share of system NOL/(A) at MD **\$ (49,188)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,857
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (96,857)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 264
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (61)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,781
Changes in proportionate share	\$ 0	\$ 165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 22,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,946)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,756)
2 nd Fiscal Year	(5,756)
3 rd Fiscal Year	(5,738)
4 th Fiscal Year	(5,695)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.59760905%
Employer's proportionate share at MD 0.57546495%

Employer's proportionate share of system NOL/(A) at prior MD \$ 162,288
Employer's proportionate share of system NOL/(A) at MD **\$ (240,165)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 33,479
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (472,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1,289
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,625)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,231
Changes in proportionate share	\$ 0	\$ 4,389
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 115,620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (115,620)

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	\$ (29,433)
2 nd Fiscal Year	(29,433)
3 rd Fiscal Year	(28,947)
4 th Fiscal Year	(27,808)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (115,620)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.24717148%
Employer's proportionate share at MD	0.24961496%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 67,122
Employer's proportionate share of system NOL/(A) at MD	\$ (104,175)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 14,522
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (205,133)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 559
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 179
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 738

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,248
Changes in proportionate share	\$ 485	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 485	\$ 48,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,883)
2 nd Fiscal Year	(11,883)
3 rd Fiscal Year	(11,935)
4 th Fiscal Year	(12,062)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (47,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11032720%
Employer's proportionate share at MD 0.10767550%

Employer's proportionate share of system NOL/(A) at prior MD \$ 29,961
Employer's proportionate share of system NOL/(A) at MD **\$ (44,937)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,264
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,487)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 241
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (195)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,812
Changes in proportionate share	\$ 0	\$ 525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,337)

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	\$ (5,398)
2 nd Fiscal Year	(5,398)
3 rd Fiscal Year	(5,338)
4 th Fiscal Year	(5,203)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.08353362%
Employer's proportionate share at MD 0.08149095%

Employer's proportionate share of system NOL/(A) at prior MD \$ 22,685
Employer's proportionate share of system NOL/(A) at MD **\$ (34,009)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 4,741
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,969)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 183
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ 33**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,751
Changes in proportionate share	\$ 0	\$ 405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,156)

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	\$ (4,088)
2 nd Fiscal Year	(4,088)
3 rd Fiscal Year	(4,043)
4 th Fiscal Year	(3,938)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.03187066%
Employer's proportionate share at MD 0.02890546%

Employer's proportionate share of system NOL/(A) at prior MD \$ 8,655
Employer's proportionate share of system NOL/(A) at MD **\$ (12,063)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,682
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,754)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 65
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (218)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,587
Changes in proportionate share	\$ 0	\$ 587
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,174)

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	\$ (1,615)
2 nd Fiscal Year	(1,615)
3 rd Fiscal Year	(1,548)
4 th Fiscal Year	(1,397)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01486655%
Employer's proportionate share at MD 0.01164417%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,037
Employer's proportionate share of system NOL/(A) at MD \$ (4,860)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 677
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,569)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,251
Changes in proportionate share	\$ 0	\$ 639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (799)
2 nd Fiscal Year	(799)
3 rd Fiscal Year	(730)
4 th Fiscal Year	(563)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.21995374%
Employer's proportionate share at MD	0.24284476%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 59,731
Employer's proportionate share of system NOL/(A) at MD	\$ (101,349)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 14,128
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (199,569)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 544
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,680
○ 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)	\$ 2,224

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,939
Changes in proportionate share	\$ 4,536	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,536	\$ 46,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,403)

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	\$ (10,055)
2 nd Fiscal Year	(10,055)
3 rd Fiscal Year	(10,559)
4 th Fiscal Year	(11,735)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (42,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.18542451%
Employer's proportionate share at MD	0.18799718%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 50,354
Employer's proportionate share of system NOL/(A) at MD	\$ (78,459)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 10,937
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (154,496)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 421
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 189
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,338
Changes in proportionate share	\$ 510	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 510	\$ 36,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,828)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,895)
2 nd Fiscal Year	(8,895)
3 rd Fiscal Year	(8,952)
4 th Fiscal Year	(9,084)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,828)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02476029%
Employer's proportionate share at MD 0.02268827%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,724
Employer's proportionate share of system NOL/(A) at MD **\$ (9,469)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,320
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,645)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 51
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (152)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,385
Changes in proportionate share	\$ 0	\$ 411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,796)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,248)
2 nd Fiscal Year	(1,248)
3 rd Fiscal Year	(1,203)
4 th Fiscal Year	(1,096)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 1.20718208%
Employer's proportionate share at MD 1.17837875%

Employer's proportionate share of system NOL/(A) at prior MD \$ 327,825
Employer's proportionate share of system NOL/(A) at MD **\$ (491,786)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 68,554
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (968,388)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2,640
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,114)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 227,767
Changes in proportionate share	\$ 0	\$ 5,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 233,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233,475)

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	\$ (59,056)
2 nd Fiscal Year	(59,056)
3 rd Fiscal Year	(58,422)
4 th Fiscal Year	(56,942)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (233,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.11266617%
Employer's proportionate share at MD 0.10765401%

Employer's proportionate share of system NOL/(A) at prior MD \$ 30,596
Employer's proportionate share of system NOL/(A) at MD **\$ (44,928)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 6,263
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,470)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 241
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (127)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,808
Changes in proportionate share	\$ 0	\$ 993
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,801
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	\$ (5,570)
2 nd Fiscal Year	(5,570)
3 rd Fiscal Year	(5,459)
4 th Fiscal Year	(5,202)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.04405449%
Employer's proportionate share at MD 0.04089636%

Employer's proportionate share of system NOL/(A) at prior MD \$ 11,964
Employer's proportionate share of system NOL/(A) at MD **\$ (17,068)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 2,379
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,609)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 92
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,905
Changes in proportionate share	\$ 0	\$ 626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,531)

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	\$ (2,208)
2 nd Fiscal Year	(2,208)
3 rd Fiscal Year	(2,138)
4 th Fiscal Year	(1,976)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01625741%
Employer's proportionate share at MD 0.01507708%

Employer's proportionate share of system NOL/(A) at prior MD \$ 4,415
Employer's proportionate share of system NOL/(A) at MD **\$ (6,292)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 877
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,390)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 34
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (87)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (53)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,914
Changes in proportionate share	\$ 0	\$ 234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,148)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (816)
2 nd Fiscal Year	(816)
3 rd Fiscal Year	(789)
4 th Fiscal Year	(729)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.20269471%
Employer's proportionate share at MD 0.20673356%

Employer's proportionate share of system NOL/(A) at prior MD \$ 55,044
Employer's proportionate share of system NOL/(A) at MD **\$ (86,278)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 12,027
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (169,893)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 463
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 759**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,959
Changes in proportionate share	\$ 801	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 801	\$ 39,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,158)

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	\$ (9,694)
2 nd Fiscal Year	(9,694)
3 rd Fiscal Year	(9,781)
4 th Fiscal Year	(9,990)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39,158)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02623343%
Employer's proportionate share at MD	0.02543074%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 7,124
Employer's proportionate share of system NOL/(A) at MD	\$ (10,613)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,479
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,899)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 57
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (59)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (2)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,915
Changes in proportionate share	\$ 0	\$ 159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,074)

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	\$ (1,288)
2 nd Fiscal Year	(1,288)
3 rd Fiscal Year	(1,270)
4 th Fiscal Year	(1,229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.03764381%
Employer's proportionate share at MD	0.03823248%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 10,223
Employer's proportionate share of system NOL/(A) at MD	\$ (15,956)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 2,224
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (31,419)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 86
▪ 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)	\$ 129

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,390
Changes in proportionate share	\$ 117	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 117	\$ 7,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,273)

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	\$ (1,804)
2 nd Fiscal Year	(1,804)
3 rd Fiscal Year	(1,816)
4 th Fiscal Year	(1,847)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00166233%
Employer's proportionate share at MD 0.00163297%

Employer's proportionate share of system NOL/(A) at prior MD \$ 451
Employer's proportionate share of system NOL/(A) at MD **\$ (682)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 95
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,342)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ 2**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 316
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 322
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	\$ (81)
2 nd Fiscal Year	(81)
3 rd Fiscal Year	(81)
4 th Fiscal Year	(79)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00747870%
Employer's proportionate share at MD 0.00768724%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,031
Employer's proportionate share of system NOL/(A) at MD \$ (3,208)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 447
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,317)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 15
 - Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,486
Changes in proportionate share	\$ 42	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 1,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,444)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (356)
2 nd Fiscal Year	(356)
3 rd Fiscal Year	(359)
4 th Fiscal Year	(371)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00175783%
Employer's proportionate share at MD 0.00180107%

Employer's proportionate share of system NOL/(A) at prior MD \$ 477
Employer's proportionate share of system NOL/(A) at MD **\$ (752)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 105
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,480)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 348
Changes in proportionate share	\$ 9	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (339)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(84)
4 th Fiscal Year	(87)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (339)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00455271%
Employer's proportionate share at MD 0.00325046%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,236
Employer's proportionate share of system NOL/(A) at MD **\$ (1,357)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 189
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,671)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (96)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 628
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)	\$ 0	\$ 886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (253)
2 nd Fiscal Year	(253)
3 rd Fiscal Year	(223)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00329488%
Employer's proportionate share at MD 0.00189429%

Employer's proportionate share of system NOL/(A) at prior MD \$ 895
Employer's proportionate share of system NOL/(A) at MD **\$ (791)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 110
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,557)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (103)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (99)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 366
Changes in proportionate share	\$ 0	\$ 277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (195)
2 nd Fiscal Year	(195)
3 rd Fiscal Year	(163)
4 th Fiscal Year	(92)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00610555%
Employer's proportionate share at MD 0.00690042%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,658
Employer's proportionate share of system NOL/(A) at MD **\$ (2,880)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 401
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,671)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 58
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,334
Changes in proportionate share	\$ 158	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 1,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,176)

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	\$ (275)
2 nd Fiscal Year	(275)
3 rd Fiscal Year	(291)
4 th Fiscal Year	(333)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00805033%
Employer's proportionate share at MD 0.00753874%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,186
Employer's proportionate share of system NOL/(A) at MD **\$ (3,146)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 439
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,195)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (38)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,457
Changes in proportionate share	\$ 0	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,558
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	\$ (402)
2 nd Fiscal Year	(402)
3 rd Fiscal Year	(389)
4 th Fiscal Year	(364)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00046766%
Employer's proportionate share at MD	0.00042615%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 127
Employer's proportionate share of system NOL/(A) at MD	\$ (178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 25
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (350)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 1
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (2)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82
Changes in proportionate share	\$ 0	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 90
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (90)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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)
2 nd Fiscal Year	(24)
3 rd Fiscal Year	(23)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (90)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01264144%
Employer's proportionate share at MD	0.01404009%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,433
Employer's proportionate share of system NOL/(A) at MD	\$ (5,860)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 817
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,538)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 31
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 103
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,714
Changes in proportionate share	\$ 277	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 277	\$ 2,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,437)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (575)
2 nd Fiscal Year	(575)
3 rd Fiscal Year	(607)
4 th Fiscal Year	(678)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,437)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00705657%
Employer's proportionate share at MD 0.00764295%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,916
Employer's proportionate share of system NOL/(A) at MD **\$ (3,190)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 445
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,281)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- 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) **\$ 60**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,477
Changes in proportionate share	\$ 116	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 116	\$ 1,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,361)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (326)
2 nd Fiscal Year	(326)
3 rd Fiscal Year	(339)
4 th Fiscal Year	(369)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00924034%
Employer's proportionate share at MD	0.00935895%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,509
Employer's proportionate share of system NOL/(A) at MD	\$ (3,906)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 544
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,691)

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)	\$ 9
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,809
Changes in proportionate share	\$ 23	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 1,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,786)

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	\$ (443)
2 nd Fiscal Year	(443)
3 rd Fiscal Year	(447)
4 th Fiscal Year	(452)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02884409%
Employer's proportionate share at MD 0.02696876%

Employer's proportionate share of system NOL/(A) at prior MD \$ 7,833
Employer's proportionate share of system NOL/(A) at MD **\$ (11,255)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,569
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,163)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 60
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (138)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (78)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,213
Changes in proportionate share	\$ 0	\$ 371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,584)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,441)
2 nd Fiscal Year	(1,441)
3 rd Fiscal Year	(1,398)
4 th Fiscal Year	(1,303)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,584)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01081364%
Employer's proportionate share at MD 0.01064838%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,937
Employer's proportionate share of system NOL/(A) at MD **\$ (4,444)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 619
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,751)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (12)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,058
Changes in proportionate share	\$ 0	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (527)
2 nd Fiscal Year	(527)
3 rd Fiscal Year	(524)
4 th Fiscal Year	(515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00300545%
Employer's proportionate share at MD 0.00320547%

Employer's proportionate share of system NOL/(A) at prior MD \$ 816
Employer's proportionate share of system NOL/(A) at MD **\$ (1,338)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 186
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,634)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 620
Changes in proportionate share	\$ 39	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 620
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (140)
2 nd Fiscal Year	(140)
3 rd Fiscal Year	(146)
4 th Fiscal Year	(155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (581)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00654255%
Employer's proportionate share at MD 0.00662681%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,777
Employer's proportionate share of system NOL/(A) at MD **\$ (2,766)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 386
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,446)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 21**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,281
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 1,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,264)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (314)
2 nd Fiscal Year	(314)
3 rd Fiscal Year	(315)
4 th Fiscal Year	(320)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,264)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00263268%
Employer's proportionate share at MD 0.00288331%

Employer's proportionate share of system NOL/(A) at prior MD \$ 715
Employer's proportionate share of system NOL/(A) at MD **\$ (1,203)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 168
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 24**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 557
Changes in proportionate share	\$ 50	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (507)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (121)
2 nd Fiscal Year	(121)
3 rd Fiscal Year	(125)
4 th Fiscal Year	(139)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (507)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01414106%
Employer's proportionate share at MD 0.01324745%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,840
Employer's proportionate share of system NOL/(A) at MD **\$ (5,529)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 771
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,887)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 30
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (66)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,561
Changes in proportionate share	\$ 0	\$ 177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (706)
2 nd Fiscal Year	(706)
3 rd Fiscal Year	(685)
4 th Fiscal Year	(640)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00669759%
Employer's proportionate share at MD 0.00769523%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,819
Employer's proportionate share of system NOL/(A) at MD **\$ (3,212)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 448
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,324)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 73
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,487
Changes in proportionate share	\$ 198	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 198	\$ 1,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,289)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (299)
2 nd Fiscal Year	(299)
3 rd Fiscal Year	(320)
4 th Fiscal Year	(372)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00946459%
Employer's proportionate share at MD 0.00974651%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,570
Employer's proportionate share of system NOL/(A) at MD **\$ (4,068)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 567
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,010)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 22
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21
 - Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,884
Changes in proportionate share	\$ 56	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 1,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,828)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (450)
2 nd Fiscal Year	(450)
3 rd Fiscal Year	(457)
4 th Fiscal Year	(471)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,828)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00535185%
Employer's proportionate share at MD 0.00793988%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,453
Employer's proportionate share of system NOL/(A) at MD **\$ (3,314)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 462
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,525)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 190
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 208**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,535
Changes in proportionate share	\$ 513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 513	\$ 1,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,022)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (194)
2 nd Fiscal Year	(194)
3 rd Fiscal Year	(251)
4 th Fiscal Year	(384)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,022)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00751286%
Employer's proportionate share at MD 0.00746577%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,040
Employer's proportionate share of system NOL/(A) at MD **\$ (3,116)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 434
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,135)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 17
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 13**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,443
Changes in proportionate share	\$ 0	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,452)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (365)
2 nd Fiscal Year	(365)
3 rd Fiscal Year	(362)
4 th Fiscal Year	(361)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00392261%
Employer's proportionate share at MD 0.00391881%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,065
Employer's proportionate share of system NOL/(A) at MD **\$ (1,635)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 228
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,220)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 757
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (189)
2 nd Fiscal Year	(189)
3 rd Fiscal Year	(190)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.14964288%
Employer's proportionate share at MD 0.13505040%

Employer's proportionate share of system NOL/(A) at prior MD \$ 40,637
Employer's proportionate share of system NOL/(A) at MD **\$ (56,362)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 7,857
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (110,984)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 303
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,071)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,104
Changes in proportionate share	\$ 0	\$ 2,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,996)

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	\$ (7,597)
2 nd Fiscal Year	(7,597)
3 rd Fiscal Year	(7,276)
4 th Fiscal Year	(6,526)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00427501%
Employer's proportionate share at MD 0.00321614%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,161
Employer's proportionate share of system NOL/(A) at MD **\$ (1,342)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 187
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,643)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (78)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (71)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 622
Changes in proportionate share	\$ 0	\$ 210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (832)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (233)
2 nd Fiscal Year	(233)
3 rd Fiscal Year	(209)
4 th Fiscal Year	(155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00612013%
Employer's proportionate share at MD 0.00546742%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,662
Employer's proportionate share of system NOL/(A) at MD **\$ (2,282)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 318
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,493)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48)
 - Differences 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	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,057
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)	\$ 0	\$ 1,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,186)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (312)
2 nd Fiscal Year	(312)
3 rd Fiscal Year	(297)
4 th Fiscal Year	(264)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,186)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00369234%
Employer's proportionate share at MD 0.00340519%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,003
Employer's proportionate share of system NOL/(A) at MD **\$ (1,421)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 198
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,798)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (13)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 658
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)	\$ 0	\$ 715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (715)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (186)
2 nd Fiscal Year	(186)
3 rd Fiscal Year	(180)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00328337%
Employer's proportionate share at MD 0.00302245%

Employer's proportionate share of system NOL/(A) at prior MD \$ 892
Employer's proportionate share of system NOL/(A) at MD **\$ (1,261)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 176
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,484)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 584
Changes in proportionate share	\$ 0	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 636
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	\$ (165)
2 nd Fiscal Year	(165)
3 rd Fiscal Year	(160)
4 th Fiscal Year	(146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.06635067%
Employer's proportionate share at MD	0.07009495%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 18,018
Employer's proportionate share of system NOL/(A) at MD	\$ (29,253)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 4,078
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (57,604)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 157
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,549
Changes in proportionate share	\$ 742	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 742	\$ 13,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,807)

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	\$ (3,112)
2 nd Fiscal Year	(3,112)
3 rd Fiscal Year	(3,195)
4 th Fiscal Year	(3,387)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00621923%
Employer's proportionate share at MD	0.00608484%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,689
Employer's proportionate share of system NOL/(A) at MD	\$ (2,539)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 354
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,001)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,176
Changes in proportionate share	\$ 0	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,202)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (304)
2 nd Fiscal Year	(304)
3 rd Fiscal Year	(300)
4 th Fiscal Year	(294)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00649234%
Employer's proportionate share at MD 0.00673033%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,763
Employer's proportionate share of system NOL/(A) at MD **\$ (2,809)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 392
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,531)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,301
Changes in proportionate share	\$ 47	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 1,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,254)

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	\$ (307)
2 nd Fiscal Year	(307)
3 rd Fiscal Year	(314)
4 th Fiscal Year	(325)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00287353%
Employer's proportionate share at MD 0.00267319%

Employer's proportionate share of system NOL/(A) at prior MD \$ 780
Employer's proportionate share of system NOL/(A) at MD **\$ (1,116)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 156
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,197)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 517
Changes in proportionate share	\$ 0	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (144)
2 nd Fiscal Year	(144)
3 rd Fiscal Year	(138)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00317866%
Employer's proportionate share at MD 0.00476155%

Employer's proportionate share of system NOL/(A) at prior MD \$ 863
Employer's proportionate share of system NOL/(A) at MD **\$ (1,987)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 277
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 11
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 127**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 920
Changes in proportionate share	\$ 314	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (606)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (114)
2 nd Fiscal Year	(114)
3 rd Fiscal Year	(148)
4 th Fiscal Year	(230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00602995%
Employer's proportionate share at MD 0.00616913%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,638
Employer's proportionate share of system NOL/(A) at MD **\$ (2,575)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 359
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 10
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 24**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,192
Changes in proportionate share	\$ 28	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 1,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (288)
2 nd Fiscal Year	(288)
3 rd Fiscal Year	(290)
4 th Fiscal Year	(298)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00419382%
Employer's proportionate share at MD 0.00430437%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,139
Employer's proportionate share of system NOL/(A) at MD **\$ (1,796)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 250
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,537)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 832
Changes in proportionate share	\$ 22	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (810)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (200)
2 nd Fiscal Year	(200)
3 rd Fiscal Year	(202)
4 th Fiscal Year	(208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00224552%
Employer's proportionate share at MD 0.00249713%

Employer's proportionate share of system NOL/(A) at prior MD \$ 610
Employer's proportionate share of system NOL/(A) at MD **\$ (1,042)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 145
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 483
Changes in proportionate share	\$ 50	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (433)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (103)
2 nd Fiscal Year	(103)
3 rd Fiscal Year	(107)
4 th Fiscal Year	(121)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00175415%
Employer's proportionate share at MD 0.00178689%

Employer's proportionate share of system NOL/(A) at prior MD \$ 476
Employer's proportionate share of system NOL/(A) at MD **\$ (746)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 104
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,468)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 4
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ 6**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 345
Changes in proportionate share	\$ 7	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 345
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	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(83)
4 th Fiscal Year	(86)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01056330%
Employer's proportionate share at MD 0.01064943%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,869
Employer's proportionate share of system NOL/(A) at MD **\$ (4,444)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 620
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,752)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 24
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6
- Differences 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**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,058
Changes in proportionate share	\$ 17	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 2,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,041)

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	\$ (509)
2 nd Fiscal Year	(509)
3 rd Fiscal Year	(510)
4 th Fiscal Year	(515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01390828%
Employer's proportionate share at MD 0.01345490%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,777
Employer's proportionate share of system NOL/(A) at MD **\$ (5,615)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 783
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,057)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 30
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (33)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,601
Changes in proportionate share	\$ 0	\$ 90
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,691)

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	\$ (683)
2 nd Fiscal Year	(683)
3 rd Fiscal Year	(674)
4 th Fiscal Year	(650)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00635831%
Employer's proportionate share at MD 0.00650390%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,727
Employer's proportionate share of system NOL/(A) at MD **\$ (2,714)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 378
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,345)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 15
▪ 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) **\$ 26**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,257
Changes in proportionate share	\$ 29	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 1,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,228)

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	\$ (303)
2 nd Fiscal Year	(303)
3 rd Fiscal Year	(307)
4 th Fiscal Year	(314)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,228)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00677207%
Employer's proportionate share at MD 0.00540338%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,839
Employer's proportionate share of system NOL/(A) at MD **\$ (2,255)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 314
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,440)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,044
Changes in proportionate share	\$ 0	\$ 271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (362)
2 nd Fiscal Year	(362)
3 rd Fiscal Year	(330)
4 th Fiscal Year	(261)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,315)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00326568%
Employer's proportionate share at MD 0.00306654%

Employer's proportionate share of system NOL/(A) at prior MD \$ 887
Employer's proportionate share of system NOL/(A) at MD **\$ (1,280)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 178
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,520)

Employer OPEB Expense for Measurement Period

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 593
Changes in proportionate share	\$ 0	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (632)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163)
2 nd Fiscal Year	(163)
3 rd Fiscal Year	(157)
4 th Fiscal Year	(148)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00553519%
Employer's proportionate share at MD	0.00554489%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,503
Employer's proportionate share of system NOL/(A) at MD	\$ (2,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 323
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,557)

Employer OPEB Expense for Measurement Period

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,072
Changes in proportionate share	\$ 2	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 1,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,070)

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	\$ (267)
2 nd Fiscal Year	(267)
3 rd Fiscal Year	(268)
4 th Fiscal Year	(268)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00367570%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ 998
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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) \$ (270)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (270)

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (270)
2 nd Fiscal Year	(270)
3 rd Fiscal Year	(188)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (728)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00620881%
Employer's proportionate share at MD 0.00587910%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,686
Employer's proportionate share of system NOL/(A) at MD **\$ (2,454)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 342
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,831)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (24)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,136
Changes in proportionate share	\$ 0	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,202)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (308)
2 nd Fiscal Year	(308)
3 rd Fiscal Year	(302)
4 th Fiscal Year	(284)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.01378787%
Employer's proportionate share at MD	0.01440741%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 3,744
Employer's proportionate share of system NOL/(A) at MD	\$ (6,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 838
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,840)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 32
▪ 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)	\$ 77

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,785
Changes in proportionate share	\$ 123	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 123	\$ 2,785
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	\$ (651)
2 nd Fiscal Year	(651)
3 rd Fiscal Year	(663)
4 th Fiscal Year	(696)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00944916%
Employer's proportionate share at MD 0.01165066%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,566
Employer's proportionate share of system NOL/(A) at MD **\$ (4,862)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 678
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,574)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 26
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ 188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,252
Changes in proportionate share	\$ 436	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 2,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,816)

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	\$ (401)
2 nd Fiscal Year	(401)
3 rd Fiscal Year	(451)
4 th Fiscal Year	(563)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,816)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00240809%
Employer's proportionate share at MD 0.00395846%

Employer's proportionate share of system NOL/(A) at prior MD \$ 654
Employer's proportionate share of system NOL/(A) at MD **\$ (1,652)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 230
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,253)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 114
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 765
Changes in proportionate share	\$ 307	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 307	\$ 765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (458)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77)
2 nd Fiscal Year	(77)
3 rd Fiscal Year	(112)
4 th Fiscal Year	(191)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02966742%
Employer's proportionate share at MD	0.03222458%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 8,057
Employer's proportionate share of system NOL/(A) at MD	\$ (13,449)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,875
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (26,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 72
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,229
Changes in proportionate share	\$ 506	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 506	\$ 6,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,723)

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	\$ (1,369)
2 nd Fiscal Year	(1,369)
3 rd Fiscal Year	(1,427)
4 th Fiscal Year	(1,557)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02144514%
Employer's proportionate share at MD	0.02290390%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 5,824
Employer's proportionate share of system NOL/(A) at MD	\$ (9,559)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,332
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,822)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 51
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 107
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 158

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,427
Changes in proportionate share	\$ 289	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 289	\$ 4,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,000)
2 nd Fiscal Year	(1,000)
3 rd Fiscal Year	(1,032)
4 th Fiscal Year	(1,107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00525032%
Employer's proportionate share at MD	0.00567868%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,426
Employer's proportionate share of system NOL/(A) at MD	\$ (2,370)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 330
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 13
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 31
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,098
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)	\$ 85	\$ 1,098
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (243)
2 nd Fiscal Year	(243)
3 rd Fiscal Year	(251)
4 th Fiscal Year	(274)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00654937%
Employer's proportionate share at MD	0.00740599%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,779
Employer's proportionate share of system NOL/(A) at MD	\$ (3,091)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 431
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 17
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 63
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,431
Changes in proportionate share	\$ 170	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 170	\$ 1,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (295)
2 nd Fiscal Year	(295)
3 rd Fiscal Year	(314)
4 th Fiscal Year	(358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00013033%
Employer's proportionate share at MD 0.00012214%

Employer's proportionate share of system NOL/(A) at prior MD \$ 35
Employer's proportionate share of system NOL/(A) at MD **\$ (51)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 7
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (100)

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24
Changes in proportionate share	\$ 0	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 25
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	\$ (7)
2 nd Fiscal Year	(7)
3 rd Fiscal Year	(6)
4 th Fiscal Year	(6)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00074543%
Employer's proportionate share at MD 0.00071424%

Employer's proportionate share of system NOL/(A) at prior MD \$ 202
Employer's proportionate share of system NOL/(A) at MD **\$ (298)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 42
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (587)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 2
- 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) **\$ 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	\$ 138
Changes in proportionate share	\$ 0	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37)
2 nd Fiscal Year	(37)
3 rd Fiscal Year	(37)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00238125%
Employer's proportionate share at MD 0.00263318%

Employer's proportionate share of system NOL/(A) at prior MD \$ 647
Employer's proportionate share of system NOL/(A) at MD **\$ (1,099)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 153
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,164)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 6
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 509
Changes in proportionate share	\$ 50	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 509
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	\$ (109)
2 nd Fiscal Year	(109)
3 rd Fiscal Year	(113)
4 th Fiscal Year	(127)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00527512%
Employer's proportionate share at MD 0.00621613%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,433
Employer's proportionate share of system NOL/(A) at MD **\$ (2,594)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 362
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,108)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 14
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 69
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 83**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,202
Changes in proportionate share	\$ 187	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 187	\$ 1,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,015)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (231)
2 nd Fiscal Year	(231)
3 rd Fiscal Year	(251)
4 th Fiscal Year	(300)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.02361590%
Employer's proportionate share at MD 0.02296815%

Employer's proportionate share of system NOL/(A) at prior MD \$ 6,413
Employer's proportionate share of system NOL/(A) at MD **\$ (9,586)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 1,336
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,875)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 51
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (48)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,439
Changes in proportionate share	\$ 0	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,158)
2 nd Fiscal Year	(1,158)
3 rd Fiscal Year	(1,142)
4 th Fiscal Year	(1,110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00356984%
Employer's proportionate share at MD 0.00420410%

Employer's proportionate share of system NOL/(A) at prior MD \$ 969
Employer's proportionate share of system NOL/(A) at MD **\$ (1,755)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 245
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,455)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 9
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 46
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 55**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 813
Changes in proportionate share	\$ 126	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 126	\$ 813
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	\$ (157)
2 nd Fiscal Year	(157)
3 rd Fiscal Year	(169)
4 th Fiscal Year	(203)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00484922%
Employer's proportionate share at MD 0.00521124%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,317
Employer's proportionate share of system NOL/(A) at MD **\$ (2,175)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 303
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,283)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 12
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 26
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 38**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,007
Changes in proportionate share	\$ 72	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 1,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (935)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (226)
2 nd Fiscal Year	(226)
3 rd Fiscal Year	(232)
4 th Fiscal Year	(252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00736811%
Employer's proportionate share at MD	0.00766890%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,001
Employer's proportionate share of system NOL/(A) at MD	\$ (3,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 446
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,302)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 17
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 22
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 39

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,482
Changes in proportionate share	\$ 60	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 1,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,422)

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	\$ (349)
2 nd Fiscal Year	(349)
3 rd Fiscal Year	(355)
4 th Fiscal Year	(371)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00353930%
Employer's proportionate share at MD	0.00387522%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 961
Employer's proportionate share of system NOL/(A) at MD	\$ (1,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 225
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,185)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 9
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 25
○ Differences 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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 749
Changes in proportionate share	\$ 66	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 66	\$ 749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (162)
2 nd Fiscal Year	(162)
3 rd Fiscal Year	(171)
4 th Fiscal Year	(187)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.02192868%
Employer's proportionate share at MD	0.02934883%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 5,955
Employer's proportionate share of system NOL/(A) at MD	\$ (12,248)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 1,707
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,119)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 66
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 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)	\$ 611

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,673
Changes in proportionate share	\$ 1,470	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,470	\$ 5,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,203)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (873)
2 nd Fiscal Year	(873)
3 rd Fiscal Year	(1,038)
4 th Fiscal Year	(1,418)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,203)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00996130%
Employer's proportionate share at MD 0.00864448%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,705
Employer's proportionate share of system NOL/(A) at MD **\$ (3,608)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 503
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,104)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (97)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (78)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,671
Changes in proportionate share	\$ 0	\$ 261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,932)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (515)
2 nd Fiscal Year	(515)
3 rd Fiscal Year	(485)
4 th Fiscal Year	(418)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00400431%
Employer's proportionate share at MD 0.00372474%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,087
Employer's proportionate share of system NOL/(A) at MD **\$ (1,554)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 217
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 8
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (21)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (13)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 720
Changes in proportionate share	\$ 0	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (775)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (201)
2 nd Fiscal Year	(201)
3 rd Fiscal Year	(193)
4 th Fiscal Year	(180)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00808319%
Employer's proportionate share at MD 0.00836914%

Employer's proportionate share of system NOL/(A) at prior MD \$ 2,195
Employer's proportionate share of system NOL/(A) at MD \$ (3,493)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 487
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,878)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 19
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 21
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,618
Changes in proportionate share	\$ 57	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57	\$ 1,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,561)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (383)
2 nd Fiscal Year	(383)
3 rd Fiscal Year	(389)
4 th Fiscal Year	(404)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00715879%
Employer's proportionate share at MD 0.00728461%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,944
Employer's proportionate share of system NOL/(A) at MD **\$ (3,040)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 424
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,986)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 25**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,408
Changes in proportionate share	\$ 25	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 1,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,383)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (343)
2 nd Fiscal Year	(343)
3 rd Fiscal Year	(345)
4 th Fiscal Year	(352)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.01213182%
Employer's proportionate share at MD 0.01096859%

Employer's proportionate share of system NOL/(A) at prior MD \$ 3,295
Employer's proportionate share of system NOL/(A) at MD **\$ (4,578)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 638
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 25
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (85)
 ○ Differences 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)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,120
Changes in proportionate share	\$ 0	\$ 231
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,351)

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	\$ (615)
2 nd Fiscal Year	(615)
3 rd Fiscal Year	(591)
4 th Fiscal Year	(530)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00267971%
Employer's proportionate share at MD 0.00000402%

Employer's proportionate share of system NOL/(A) at prior MD \$ 728
Employer's proportionate share of system NOL/(A) at MD **\$ (2)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3)

Employer 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) \$ (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) **\$ (196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1
Changes in proportionate share	\$ 0	\$ 531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (532)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (196)
2 nd Fiscal Year	(196)
3 rd Fiscal Year	(139)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00767389%
Employer's proportionate share at MD	0.00778614%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 2,084
Employer's proportionate share of system NOL/(A) at MD	\$ (3,249)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 453
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,399)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 17
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 8
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 25

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,505
Changes in proportionate share	\$ 22	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 1,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,483)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (368)
2 nd Fiscal Year	(368)
3 rd Fiscal Year	(370)
4 th Fiscal Year	(376)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,483)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00495306%
Employer's proportionate share at MD 0.00439409%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,345
Employer's proportionate share of system NOL/(A) at MD **\$ (1,834)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 256
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,611)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (41)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (31)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 849
Changes in proportionate share	\$ 0	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (960)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (253)
2 nd Fiscal Year	(253)
3 rd Fiscal Year	(241)
4 th Fiscal Year	(212)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00133816%
Employer's proportionate share at MD 0.00155481%

Employer's proportionate share of system NOL/(A) at prior MD \$ 363
Employer's proportionate share of system NOL/(A) at MD **\$ (649)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 90
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,278)

Employer OPEB Expense for Measurement Period

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

Employer's Total OPEB Expense/(Income) **\$ 19**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 301
Changes in proportionate share	\$ 43	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 301
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	\$ (59)
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(64)
4 th Fiscal Year	(75)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00390879%
Employer's proportionate share at MD	0.00354768%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,061
Employer's proportionate share of system NOL/(A) at MD	\$ (1,481)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 206
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,915)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 8
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (26)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (18)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 686
Changes in proportionate share	\$ 0	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (758)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (197)
2 nd Fiscal Year	(197)
3 rd Fiscal Year	(191)
4 th Fiscal Year	(171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00662645%
Employer's proportionate share at MD 0.00704040%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,799
Employer's proportionate share of system NOL/(A) at MD **\$ (2,938)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 410
- 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) \$ 16
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 30
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ 46**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,361
Changes in proportionate share	\$ 82	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 1,361
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	\$ (310)
2 nd Fiscal Year	(310)
3 rd Fiscal Year	(318)
4 th Fiscal Year	(340)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00609099%
Employer's proportionate share at MD 0.00694359%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,654
Employer's proportionate share of system NOL/(A) at MD **\$ (2,898)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 404
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,706)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 16
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 63
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 79**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,342
Changes in proportionate share	\$ 169	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 169	\$ 1,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (273)
2 nd Fiscal Year	(273)
3 rd Fiscal Year	(293)
4 th Fiscal Year	(336)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00601404%
Employer's proportionate share at MD 0.00781483%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,633
Employer's proportionate share of system NOL/(A) at MD **\$ (3,261)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 455
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,422)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 18
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 132
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,511
Changes in proportionate share	\$ 357	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 357	\$ 1,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (246)
2 nd Fiscal Year	(246)
3 rd Fiscal Year	(285)
4 th Fiscal Year	(378)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00045389%
Employer's proportionate share at MD 0.00061753%

Employer's proportionate share of system NOL/(A) at prior MD \$ 123
Employer's proportionate share of system NOL/(A) at MD **\$ (258)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 36
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (507)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 13**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 119
Changes in proportionate share	\$ 32	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 119
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	\$ (18)
2 nd Fiscal Year	(18)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(30)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00045389%
Employer's proportionate share at MD 0.00061753%

Employer's proportionate share of system NOL/(A) at prior MD \$ 123
Employer's proportionate share of system NOL/(A) at MD \$ (258)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 36
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (507)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 12
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 13

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 119
Changes in proportionate share	\$ 32	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 119
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	\$ (18)
2 nd Fiscal Year	(18)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(30)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00512611%
Employer's proportionate share at MD 0.00592160%

Employer's proportionate share of system NOL/(A) at prior MD \$ 1,392
Employer's proportionate share of system NOL/(A) at MD **\$ (2,471)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 344
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,866)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 13
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 58
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 71**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,145
Changes in proportionate share	\$ 158	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 1,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (228)
2 nd Fiscal Year	(228)
3 rd Fiscal Year	(244)
4 th Fiscal Year	(286)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00276314%
Employer's proportionate share at MD 0.00455090%

Employer's proportionate share of system NOL/(A) at prior MD \$ 750
Employer's proportionate share of system NOL/(A) at MD **\$ (1,899)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 265
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,740)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 10
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 131
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 141**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 880
Changes in proportionate share	\$ 354	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 354	\$ 880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (526)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (89)
2 nd Fiscal Year	(89)
3 rd Fiscal Year	(128)
4 th Fiscal Year	(220)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00327748%
Employer's proportionate share at MD 0.00035942%

Employer's proportionate share of system NOL/(A) at prior MD \$ 890
Employer's proportionate share of system NOL/(A) at MD **\$ (150)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 21
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (295)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 1
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 69
Changes in proportionate share	\$ 0	\$ 578
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (647)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (231)
2 nd Fiscal Year	(231)
3 rd Fiscal Year	(167)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2015
Discount rate	7.50%
Employer's proportionate share at prior MD	0.00413887%
Employer's proportionate share at MD	0.00590059%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 1,124
Employer's proportionate share of system NOL/(A) at MD	\$ (2,463)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 343
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,849)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ 13
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 129
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ 142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,141
Changes in proportionate share	\$ 349	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 349	\$ 1,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (792)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (156)
2 nd Fiscal Year	(156)
3 rd Fiscal Year	(194)
4 th Fiscal Year	(285)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (792)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00214067%
Employer's proportionate share at MD 0.00302506%

Employer's proportionate share of system NOL/(A) at prior MD \$ 581
Employer's proportionate share of system NOL/(A) at MD **\$ (1,262)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 176
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 7
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ 72**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 585
Changes in proportionate share	\$ 175	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 175	\$ 585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (81)
2 nd Fiscal Year	(81)
3 rd Fiscal Year	(101)
4 th Fiscal Year	(146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00152696%
Employer's proportionate share at MD 0.00214287%

Employer's proportionate share of system NOL/(A) at prior MD \$ 415
Employer's proportionate share of system NOL/(A) at MD **\$ (894)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 125
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,761)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 5
▪ 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) **\$ 50**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 414
Changes in proportionate share	\$ 122	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 122	\$ 414
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	\$ (59)
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(72)
4 th Fiscal Year	(104)
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 March 20, 2018.

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, 2017
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2015
Discount rate 7.50%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00129492%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (540)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ 75
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,064)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 3
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 95
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ 98**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 250
Changes in proportionate share	\$ 257	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 257	\$ 250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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
2 nd Fiscal Year	32
3 rd Fiscal Year	4
4 th Fiscal Year	(63)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 7

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 20, 2018.