

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 802 pages of this report will print. (There is one page per employer, and there are 801 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 802 pages of this report will print. (There is one page per employer, and there are 801 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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 30.89038441%
Employer's proportionate share at MD 29.68675973%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,891,818)
Employer's proportionate share of system NOL/(A) at MD \$ (33,138,479)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,294,847)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,922,192)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,110,299)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 184,661
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,925,638)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,878,046
Changes of assumptions	\$ 0	\$ 105,144
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,144,586
Changes in proportionate share	\$ 362,953	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 362,953	\$ 9,127,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,764,823)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,822,375)
2 nd Fiscal Year	(2,853,259)
3 rd Fiscal Year	(2,378,941)
4 th Fiscal Year	(710,249)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,764,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03424455%
Employer's proportionate share at MD 0.03567713%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,292)
Employer's proportionate share of system NOL/(A) at MD \$ (39,825)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,188)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (53,987)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,738)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (690)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,428)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,257
Changes of assumptions	\$ 0	\$ 126
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,586
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	\$ 12,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,202)

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	\$ (4,304)
2 nd Fiscal Year	(4,127)
3 rd Fiscal Year	(2,918)
4 th Fiscal Year	(854)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	1.44625037%
Employer's proportionate share at MD	1.41733723%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (603,579)
Employer's proportionate share of system NOL/(A) at MD	\$ (1,582,133)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (921,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,144,724)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (148,495)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 2,778
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (145,717)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 89,664
Changes of assumptions	\$ 0	\$ 5,020
Net difference between projected and actual earnings on investments	\$ 0	\$ 341,105
Changes in proportionate share	\$ 5,901	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,901	\$ 435,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (429,888)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (140,787)
2 nd Fiscal Year	(141,031)
3 rd Fiscal Year	(114,159)
4 th Fiscal Year	(33,909)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (429,888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04581969%
Employer's proportionate share at MD 0.04410352%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,122)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,231)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,665)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,738)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,621)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (225)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,846)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,790
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,614
Changes in proportionate share	\$ 268	\$ 580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 268	\$ 14,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,872)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,692)
2 nd Fiscal Year	(4,590)
3 rd Fiscal Year	(3,535)
4 th Fiscal Year	(1,055)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.24395070%
Employer's proportionate share at MD 0.24056671%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,811)
Employer's proportionate share of system NOL/(A) at MD **\$ (268,538)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (156,356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (364,027)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,204)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,396)
- 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) **\$ (26,600)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,219
Changes of assumptions	\$ 0	\$ 852
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,896
Changes in proportionate share	\$ 528	\$ 2,765
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 528	\$ 76,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,204)

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	\$ (25,764)
2 nd Fiscal Year	(25,277)
3 rd Fiscal Year	(19,408)
4 th Fiscal Year	(5,756)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (76,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03875966%
Employer's proportionate share at MD 0.04143438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,176)
Employer's proportionate share of system NOL/(A) at MD **\$ (46,252)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,930)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (62,699)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,341)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (472)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,813)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,621
Changes of assumptions	\$ 0	\$ 147
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,972
Changes in proportionate share	\$ 0	\$ 910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,650)

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	\$ (4,669)
2 nd Fiscal Year	(4,582)
3 rd Fiscal Year	(3,408)
4 th Fiscal Year	(991)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.50609503%
Employer's proportionate share at MD 0.47076615%

Employer's proportionate share of system NOL/(A) at prior MD \$ (211,214)
Employer's proportionate share of system NOL/(A) at MD \$ (525,503)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (305,973)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (712,366)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49,322)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,312
 - 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) \$ (48,010)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,782
Changes of assumptions	\$ 0	\$ 1,667
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,297
Changes in proportionate share	\$ 5,517	\$ 1,847
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,517	\$ 146,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,076)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,373)
2 nd Fiscal Year	(46,048)
3 rd Fiscal Year	(37,392)
4 th Fiscal Year	(11,263)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (141,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05790636%
Employer's proportionate share at MD 0.05828134%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,167)
Employer's proportionate share of system NOL/(A) at MD **\$ (65,058)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,880)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,192)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,106)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (217)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (6,323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,687
Changes of assumptions	\$ 0	\$ 206
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,026
Changes in proportionate share	\$ 0	\$ 384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,303)

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	\$ (6,120)
2 nd Fiscal Year	(6,061)
3 rd Fiscal Year	(4,727)
4 th Fiscal Year	(1,394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03600980%
Employer's proportionate share at MD 0.03494981%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,028)
Employer's proportionate share of system NOL/(A) at MD \$ (39,013)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,716)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,886)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,662)
▪ Net amortization of employer-specific deferred amounts from:

- 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) \$ (3,999)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,211
Changes of assumptions	\$ 0	\$ 124
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,411
Changes in proportionate share	\$ 165	\$ 696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 165	\$ 11,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,277)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,877)
2 nd Fiscal Year	(3,755)
3 rd Fiscal Year	(2,809)
4 th Fiscal Year	(836)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.83131857%
Employer's proportionate share at MD 0.85152129%

Employer's proportionate share of system NOL/(A) at prior MD \$ (346,943)
Employer's proportionate share of system NOL/(A) at MD **\$ (950,529)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (553,444)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,288,527)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (89,214)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,116)
 - 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) **\$ (91,330)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 53,869
Changes of assumptions	\$ 0	\$ 3,016
Net difference between projected and actual earnings on investments	\$ 0	\$ 204,932
Changes in proportionate share	\$ 0	\$ 4,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 266,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266,236)

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	\$ (88,368)
2 nd Fiscal Year	(88,145)
3 rd Fiscal Year	(69,350)
4 th Fiscal Year	(20,372)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (266,236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.80216444%
Employer's proportionate share at MD 0.81179977%

Employer's proportionate share of system NOL/(A) at prior MD \$ (334,776)
Employer's proportionate share of system NOL/(A) at MD \$ (906,189)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (527,628)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,228,421)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (85,053)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,585)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (87,638)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 51,356
Changes of assumptions	\$ 0	\$ 2,875
Net difference between projected and actual earnings on investments	\$ 0	\$ 195,372
Changes in proportionate share	\$ 0	\$ 4,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 254,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84,814)
2 nd Fiscal Year	(84,235)
3 rd Fiscal Year	(65,921)
4 th Fiscal Year	(19,422)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (254,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 1.27029535%
Employer's proportionate share at MD 1.31178777%

Employer's proportionate share of system NOL/(A) at prior MD \$ (530,146)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,464,311)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (852,594)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,985,006)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (137,437)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (5,030)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (142,467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82,986
Changes of assumptions	\$ 0	\$ 4,646
Net difference between projected and actual earnings on investments	\$ 0	\$ 315,702
Changes in proportionate share	\$ 0	\$ 10,240
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 413,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (413,574)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (137,904)
2 nd Fiscal Year	(137,239)
3 rd Fiscal Year	(107,048)
4 th Fiscal Year	(31,384)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (413,574)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03115066%
Employer's proportionate share at MD 0.03199701%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,000)
Employer's proportionate share of system NOL/(A) at MD \$ (35,717)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,796)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,418)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,352)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (278)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,630)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,024
Changes of assumptions	\$ 0	\$ 113
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,701
Changes in proportionate share	\$ 0	\$ 509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,347)

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	\$ (3,519)
2 nd Fiscal Year	(3,454)
3 rd Fiscal Year	(2,608)
4 th Fiscal Year	(766)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.15068244%
Employer's proportionate share at MD 0.14881781%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,886)
Employer's proportionate share of system NOL/(A) at MD **\$ (166,121)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (96,724)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (225,192)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,592)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (304)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (15,896)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,415
Changes of assumptions	\$ 0	\$ 527
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,815
Changes in proportionate share	\$ 291	\$ 733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 291	\$ 46,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,199)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,378)
2 nd Fiscal Year	(15,249)
3 rd Fiscal Year	(12,011)
4 th Fiscal Year	(3,560)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.37428411%
Employer's proportionate share at MD 0.37465065%

Employer's proportionate share of system NOL/(A) at prior MD \$ (156,204)
Employer's proportionate share of system NOL/(A) at MD \$ (418,212)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (243,503)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (566,924)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (39,252)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (469)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (39,721)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,701
Changes of assumptions	\$ 0	\$ 1,327
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,166
Changes in proportionate share	\$ 0	\$ 810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 116,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116,004)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,418)
2 nd Fiscal Year	(38,283)
3 rd Fiscal Year	(30,339)
4 th Fiscal Year	(8,963)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (116,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.25595970%
Employer's proportionate share at MD 0.26834741%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,822)
Employer's proportionate share of system NOL/(A) at MD **\$ (299,549)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (174,412)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (406,065)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,115)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,507)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (29,622)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,976
Changes of assumptions	\$ 0	\$ 950
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,582
Changes in proportionate share	\$ 0	\$ 3,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 85,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,574)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,688)
2 nd Fiscal Year	(28,487)
3 rd Fiscal Year	(21,979)
4 th Fiscal Year	(6,420)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,574)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02452945%
Employer's proportionate share at MD 0.02380580%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,237)
Employer's proportionate share of system NOL/(A) at MD \$ (26,574)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,023)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,494)
- 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) \$ (2,552)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,506
Changes of assumptions	\$ 0	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,729
Changes in proportionate share	\$ 113	\$ 181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 7,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,387)

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	\$ (2,469)
2 nd Fiscal Year	(2,436)
3 rd Fiscal Year	(1,912)
4 th Fiscal Year	(570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09642227%
Employer's proportionate share at MD 0.10151453%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,241)
Employer's proportionate share of system NOL/(A) at MD \$ (113,318)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,979)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (153,612)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,636)
- 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) \$ (10,534)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,422
Changes of assumptions	\$ 0	\$ 360
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,431
Changes in proportionate share	\$ 762	\$ 795
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 762	\$ 32,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,246)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,181)
2 nd Fiscal Year	(10,315)
3 rd Fiscal Year	(8,322)
4 th Fiscal Year	(2,429)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,246)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.14941442%
Employer's proportionate share at MD 0.15309649%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,357)
Employer's proportionate share of system NOL/(A) at MD **\$ (170,897)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99,505)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (231,667)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,040)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (586)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (16,626)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,685
Changes of assumptions	\$ 0	\$ 542
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,845
Changes in proportionate share	\$ 0	\$ 1,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 48,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,219)

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	\$ (16,093)
2 nd Fiscal Year	(15,993)
3 rd Fiscal Year	(12,470)
4 th Fiscal Year	(3,663)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06238109%
Employer's proportionate share at MD 0.06253721%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,034)
Employer's proportionate share of system NOL/(A) at MD \$ (69,808)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,646)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,552)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 301
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (6,251)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,956
Changes of assumptions	\$ 0	\$ 221
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,051
Changes in proportionate share	\$ 532	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 532	\$ 19,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,034)
2 nd Fiscal Year	(6,126)
3 rd Fiscal Year	(5,065)
4 th Fiscal Year	(1,496)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04991188%
Employer's proportionate share at MD 0.05132310%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,830)
Employer's proportionate share of system NOL/(A) at MD **\$ (57,291)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,357)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,662)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,377)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (187)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,564)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,247
Changes of assumptions	\$ 0	\$ 182
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,352
Changes in proportionate share	\$ 0	\$ 373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,154)

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	\$ (5,386)
2 nd Fiscal Year	(5,357)
3 rd Fiscal Year	(4,183)
4 th Fiscal Year	(1,228)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01985685%
Employer's proportionate share at MD 0.02029959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,287)
Employer's proportionate share of system NOL/(A) at MD **\$ (22,660)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,194)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,717)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,127)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (112)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (2,239)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,284
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,885
Changes in proportionate share	\$ 0	\$ 207
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,448)

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	\$ (2,168)
2 nd Fiscal Year	(2,142)
3 rd Fiscal Year	(1,652)
4 th Fiscal Year	(486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.60562393%
Employer's proportionate share at MD 0.63345589%

Employer's proportionate share of system NOL/(A) at prior MD \$ (252,752)
Employer's proportionate share of system NOL/(A) at MD **\$ (707,109)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (411,713)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (958,549)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (66,368)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,721)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (69,089)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40,074
Changes of assumptions	\$ 0	\$ 2,244
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,451
Changes in proportionate share	\$ 0	\$ 5,761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 200,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (200,530)

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	\$ (66,885)
2 nd Fiscal Year	(66,636)
3 rd Fiscal Year	(51,853)
4 th Fiscal Year	(15,155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (200,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07025403%
Employer's proportionate share at MD 0.07222311%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,320)
Employer's proportionate share of system NOL/(A) at MD **\$ (80,621)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,941)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (109,288)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,567)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (268)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (7,835)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,569
Changes of assumptions	\$ 0	\$ 256
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,382
Changes in proportionate share	\$ 0	\$ 536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 22,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,743)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,584)
2 nd Fiscal Year	(7,545)
3 rd Fiscal Year	(5,886)
4 th Fiscal Year	(1,728)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (22,743)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.12307758%
Employer's proportionate share at MD 0.10739437%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,365)
Employer's proportionate share of system NOL/(A) at MD **\$ (119,881)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,801)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,510)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,252)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,014
 - 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) **\$ (10,238)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,794
Changes of assumptions	\$ 0	\$ 380
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,846
Changes in proportionate share	\$ 2,449	\$ 88
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,449	\$ 33,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,659)

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	\$ (9,864)
2 nd Fiscal Year	(9,850)
3 rd Fiscal Year	(8,376)
4 th Fiscal Year	(2,569)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,659)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.16478585%
Employer's proportionate share at MD 0.17604880%

Employer's proportionate share of system NOL/(A) at prior MD \$ (68,772)
Employer's proportionate share of system NOL/(A) at MD **\$ (196,518)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (114,423)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (266,398)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,445)
- 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) **\$ (18,764)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,137
Changes of assumptions	\$ 0	\$ 624
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,369
Changes in proportionate share	\$ 759	\$ 1,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 759	\$ 55,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (55,129)

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	\$ (18,151)
2 nd Fiscal Year	(18,284)
3 rd Fiscal Year	(14,481)
4 th Fiscal Year	(4,212)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (55,129)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 3.34735804%
Employer's proportionate share at MD 3.38933993%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,396,989)
Employer's proportionate share of system NOL/(A) at MD \$ (3,783,423)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,202,894)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,128,771)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (355,103)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (7,888)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (362,991)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 214,417
Changes of assumptions	\$ 0	\$ 12,004
Net difference between projected and actual earnings on investments	\$ 0	\$ 815,698
Changes in proportionate share	\$ 0	\$ 15,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,057,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,057,240)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (351,202)
2 nd Fiscal Year	(349,691)
3 rd Fiscal Year	(275,259)
4 th Fiscal Year	(81,089)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,057,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07480738%
Employer's proportionate share at MD 0.07449602%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,220)
Employer's proportionate share of system NOL/(A) at MD **\$ (83,158)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,419)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (112,728)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,805)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (428)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (8,233)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,713
Changes of assumptions	\$ 0	\$ 264
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,929
Changes in proportionate share	\$ 49	\$ 764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 23,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,974)
2 nd Fiscal Year	(7,840)
3 rd Fiscal Year	(6,024)
4 th Fiscal Year	(1,782)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.26700595%
Employer's proportionate share at MD	0.28099335%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (111,432)
Employer's proportionate share of system NOL/(A) at MD	\$ (313,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (182,631)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (425,201)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (29,440)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (693)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (30,133)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,776
Changes of assumptions	\$ 0	\$ 995
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,625
Changes in proportionate share	\$ 436	\$ 2,184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 88,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (88,144)

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	\$ (29,155)
2 nd Fiscal Year	(29,233)
3 rd Fiscal Year	(23,033)
4 th Fiscal Year	(6,723)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (88,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.14604069%
Employer's proportionate share at MD 0.15250161%

Employer's proportionate share of system NOL/(A) at prior MD \$ (60,949)
Employer's proportionate share of system NOL/(A) at MD **\$ (170,233)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99,118)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (230,766)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,978)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (658)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (16,636)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,648
Changes of assumptions	\$ 0	\$ 540
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,702
Changes in proportionate share	\$ 0	\$ 1,383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 48,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,273)

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	\$ (16,105)
2 nd Fiscal Year	(16,039)
3 rd Fiscal Year	(12,480)
4 th Fiscal Year	(3,649)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04469649%
Employer's proportionate share at MD 0.04461994%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,654)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,808)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,001)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,519)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,675)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (137)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,812)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,823
Changes of assumptions	\$ 0	\$ 158
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,738
Changes in proportionate share	\$ 12	\$ 243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 13,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,950)

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	\$ (4,657)
2 nd Fiscal Year	(4,616)
3 rd Fiscal Year	(3,610)
4 th Fiscal Year	(1,068)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01532322%
Employer's proportionate share at MD 0.01849595%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,395)
Employer's proportionate share of system NOL/(A) at MD **\$ (20,646)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,021)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,988)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,938)
▪ 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) **\$ (2,095)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,170
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,451
Changes in proportionate share	\$ 97	\$ 496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 97	\$ 6,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,086)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,030)
2 nd Fiscal Year	(2,049)
3 rd Fiscal Year	(1,563)
4 th Fiscal Year	(443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,086)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00273306%
Employer's proportionate share at MD 0.00329100%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,141)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,674)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,139)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,980)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (345)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (396)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 208
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 792
Changes in proportionate share	\$ 0	\$ 108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,120)

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	\$ (384)
2 nd Fiscal Year	(379)
3 rd Fiscal Year	(277)
4 th Fiscal Year	(79)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.29223701%
Employer's proportionate share at MD 0.36061933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (121,962)
Employer's proportionate share of system NOL/(A) at MD **\$ (402,549)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (234,384)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (545,691)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,782)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,508)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (41,290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,814
Changes of assumptions	\$ 0	\$ 1,277
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,789
Changes in proportionate share	\$ 1,928	\$ 10,678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,928	\$ 121,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,630)

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	\$ (40,036)
2 nd Fiscal Year	(40,378)
3 rd Fiscal Year	(30,588)
4 th Fiscal Year	(8,628)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (119,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10548254%
Employer's proportionate share at MD 0.10639145%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,022)
Employer's proportionate share of system NOL/(A) at MD **\$ (118,762)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,149)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (160,992)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,147)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (301)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (11,448)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,731
Changes of assumptions	\$ 0	\$ 377
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,605
Changes in proportionate share	\$ 0	\$ 548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 33,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,261)

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	\$ (11,078)
2 nd Fiscal Year	(11,007)
3 rd Fiscal Year	(8,631)
4 th Fiscal Year	(2,545)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.81930652%
Employer's proportionate share at MD 0.84508478%

Employer's proportionate share of system NOL/(A) at prior MD \$ (341,930)
Employer's proportionate share of system NOL/(A) at MD \$ (943,344)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (549,261)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,278,788)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (88,540)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,349)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (89,889)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 53,462
Changes of assumptions	\$ 0	\$ 2,993
Net difference between projected and actual earnings on investments	\$ 0	\$ 203,383
Changes in proportionate share	\$ 682	\$ 4,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 682	\$ 263,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (263,181)

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	\$ (86,949)
2 nd Fiscal Year	(87,069)
3 rd Fiscal Year	(68,944)
4 th Fiscal Year	(20,218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (263,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.36994618%
Employer's proportionate share at MD 0.37647943%

Employer's proportionate share of system NOL/(A) at prior MD \$ (154,394)
Employer's proportionate share of system NOL/(A) at MD **\$ (420,253)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (244,692)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (569,691)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (39,444)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,876)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (41,320)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,817
Changes of assumptions	\$ 0	\$ 1,333
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,606
Changes in proportionate share	\$ 0	\$ 3,454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 119,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (119,210)

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	\$ (40,010)
2 nd Fiscal Year	(39,580)
3 rd Fiscal Year	(30,612)
4 th Fiscal Year	(9,007)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (119,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.27215793%
Employer's proportionate share at MD 0.28629454%

Employer's proportionate share of system NOL/(A) at prior MD \$ (113,583)
Employer's proportionate share of system NOL/(A) at MD **\$ (319,582)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (186,077)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (433,223)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (29,995)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,422)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (32,417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,112
Changes of assumptions	\$ 0	\$ 1,014
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,901
Changes in proportionate share	\$ 0	\$ 4,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 92,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (92,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,421)
2 nd Fiscal Year	(30,983)
3 rd Fiscal Year	(23,467)
4 th Fiscal Year	(6,850)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (92,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.17606216%
Employer's proportionate share at MD 0.17141508%

Employer's proportionate share of system NOL/(A) at prior MD \$ (73,478)
Employer's proportionate share of system NOL/(A) at MD **\$ (191,346)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (111,411)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (259,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,959)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (205)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (18,164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,844
Changes of assumptions	\$ 0	\$ 607
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,254
Changes in proportionate share	\$ 726	\$ 884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 726	\$ 53,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,863)

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	\$ (17,568)
2 nd Fiscal Year	(17,412)
3 rd Fiscal Year	(13,782)
4 th Fiscal Year	(4,101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (52,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06222800%
Employer's proportionate share at MD 0.06032657%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,970)
Employer's proportionate share of system NOL/(A) at MD **\$ (67,341)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,209)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,287)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,320)
▪ 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) **\$ (6,232)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,816
Changes of assumptions	\$ 0	\$ 214
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,519
Changes in proportionate share	\$ 297	\$ 69
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 297	\$ 18,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,321)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,023)
2 nd Fiscal Year	(6,010)
3 rd Fiscal Year	(4,845)
4 th Fiscal Year	(1,443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,321)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.40399288%
Employer's proportionate share at MD 0.41221317%

Employer's proportionate share of system NOL/(A) at prior MD \$ (168,603)
Employer's proportionate share of system NOL/(A) at MD **\$ (460,142)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (267,917)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (623,764)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,188)
▪ 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) **\$ (43,199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,077
Changes of assumptions	\$ 0	\$ 1,460
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,206
Changes in proportionate share	\$ 931	\$ 1,284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 931	\$ 128,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (127,096)

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	\$ (41,765)
2 nd Fiscal Year	(41,928)
3 rd Fiscal Year	(33,541)
4 th Fiscal Year	(9,862)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (127,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.42821716%
Employer's proportionate share at MD 0.44864579%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178,712)
Employer's proportionate share of system NOL/(A) at MD **\$ (500,810)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (291,596)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (678,894)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47,005)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,099)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (48,104)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,382
Changes of assumptions	\$ 0	\$ 1,589
Net difference between projected and actual earnings on investments	\$ 0	\$ 107,974
Changes in proportionate share	\$ 491	\$ 3,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 491	\$ 141,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (140,644)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,543)
2 nd Fiscal Year	(46,628)
3 rd Fiscal Year	(36,739)
4 th Fiscal Year	(10,734)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (140,644)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05860662%
Employer's proportionate share at MD 0.05825734%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,459)
Employer's proportionate share of system NOL/(A) at MD \$ (65,031)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,864)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,155)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,104)
▪ 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) \$ (6,351)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,685
Changes of assumptions	\$ 0	\$ 206
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,021
Changes in proportionate share	\$ 54	\$ 460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 18,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,318)

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	\$ (6,148)
2 nd Fiscal Year	(6,066)
3 rd Fiscal Year	(4,711)
4 th Fiscal Year	(1,394)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01400265%
Employer's proportionate share at MD 0.01441669%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,844)
Employer's proportionate share of system NOL/(A) at MD **\$ (16,093)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,370)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,815)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,510)
- 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) **\$ (1,651)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 912
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,470
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	\$ 4,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,691)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,601)
2 nd Fiscal Year	(1,568)
3 rd Fiscal Year	(1,176)
4 th Fiscal Year	(345)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 1.01293637%
Employer's proportionate share at MD 1.02178167%

Employer's proportionate share of system NOL/(A) at prior MD \$ (422,740)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,140,586)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (664,105)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,546,166)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (107,053)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,615)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (110,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64,640
Changes of assumptions	\$ 0	\$ 3,619
Net difference between projected and actual earnings on investments	\$ 0	\$ 245,908
Changes in proportionate share	\$ 0	\$ 6,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 320,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (320,672)

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	\$ (107,113)
2 nd Fiscal Year	(106,209)
3 rd Fiscal Year	(82,903)
4 th Fiscal Year	(24,446)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (320,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00401422%
Employer's proportionate share at MD 0.00843055%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,675)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,411)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,479)
- 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) \$ (883)
▪ 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) **\$ (918)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 533
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,029
Changes in proportionate share	\$ 452	\$ 689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 452	\$ 3,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (889)
2 nd Fiscal Year	(967)
3 rd Fiscal Year	(772)
4 th Fiscal Year	(202)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.13977634%
Employer's proportionate share at MD 0.17733538%

Employer's proportionate share of system NOL/(A) at prior MD \$ (58,334)
Employer's proportionate share of system NOL/(A) at MD **\$ (197,954)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (115,259)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (268,345)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,580)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,448)
 ○ 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) **\$ (21,028)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,219
Changes of assumptions	\$ 0	\$ 628
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,679
Changes in proportionate share	\$ 173	\$ 5,865
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 60,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,218)

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	\$ (20,411)
2 nd Fiscal Year	(20,442)
3 rd Fiscal Year	(15,122)
4 th Fiscal Year	(4,243)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (60,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.44217225%
Employer's proportionate share at MD 0.45729746%

Employer's proportionate share of system NOL/(A) at prior MD \$ (184,537)
Employer's proportionate share of system NOL/(A) at MD \$ (510,468)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (297,220)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (691,985)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47,911)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,779)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (49,690)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,930
Changes of assumptions	\$ 0	\$ 1,620
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,056
Changes in proportionate share	\$ 0	\$ 3,641
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 144,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (144,247)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48,100)
2 nd Fiscal Year	(47,876)
3 rd Fiscal Year	(37,330)
4 th Fiscal Year	(10,941)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (144,247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.59684649%
Employer's proportionate share at MD 0.61434236%

Employer's proportionate share of system NOL/(A) at prior MD \$ (249,088)
Employer's proportionate share of system NOL/(A) at MD \$ (685,773)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (399,291)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (929,627)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (64,365)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,923)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (66,288)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,865
Changes of assumptions	\$ 0	\$ 2,176
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,851
Changes in proportionate share	\$ 0	\$ 3,983
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 192,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (192,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,151)
2 nd Fiscal Year	(63,932)
3 rd Fiscal Year	(50,093)
4 th Fiscal Year	(14,698)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (192,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.17139914%
Employer's proportionate share at MD 0.12981751%

Employer's proportionate share of system NOL/(A) at prior MD \$ (71,532)
Employer's proportionate share of system NOL/(A) at MD **\$ (144,912)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (84,375)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (196,441)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,601)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,263
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (11,338)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,213
Changes of assumptions	\$ 0	\$ 460
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,243
Changes in proportionate share	\$ 6,494	\$ 952
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,494	\$ 40,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,374)

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	\$ (10,886)
2 nd Fiscal Year	(10,718)
3 rd Fiscal Year	(9,662)
4 th Fiscal Year	(3,106)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02661897%
Employer's proportionate share at MD 0.02846378%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,109)
Employer's proportionate share of system NOL/(A) at MD \$ (31,773)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,500)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,072)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,982)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (397)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,379)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,801
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,850
Changes in proportionate share	\$ 0	\$ 749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,280)
2 nd Fiscal Year	(3,197)
3 rd Fiscal Year	(2,342)
4 th Fiscal Year	(681)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.12936493%
Employer's proportionate share at MD 0.13536468%

Employer's proportionate share of system NOL/(A) at prior MD \$ (53,989)
Employer's proportionate share of system NOL/(A) at MD **\$ (151,104)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (87,980)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (204,835)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,182)
- 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) **\$ (14,583)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,563
Changes of assumptions	\$ 0	\$ 479
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,578
Changes in proportionate share	\$ 10	\$ 937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 42,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,112)
2 nd Fiscal Year	(14,114)
3 rd Fiscal Year	(11,082)
4 th Fiscal Year	(3,239)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (42,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.25704586%
Employer's proportionate share at MD 0.25792452%

Employer's proportionate share of system NOL/(A) at prior MD \$ (107,276)
Employer's proportionate share of system NOL/(A) at MD **\$ (287,914)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (167,638)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (390,293)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,023)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,088)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (28,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,317
Changes of assumptions	\$ 0	\$ 914
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,074
Changes in proportionate share	\$ 0	\$ 1,886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 81,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,191)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,214)
2 nd Fiscal Year	(26,907)
3 rd Fiscal Year	(20,899)
4 th Fiscal Year	(6,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 3.53676347%
Employer's proportionate share at MD 3.74259536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,476,036)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,177,752)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,432,492)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,663,319)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (392,114)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (18,320)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (410,434)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 236,764
Changes of assumptions	\$ 0	\$ 13,255
Net difference between projected and actual earnings on investments	\$ 0	\$ 900,714
Changes in proportionate share	\$ 0	\$ 39,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,190,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,190,263)

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	\$ (397,416)
2 nd Fiscal Year	(396,114)
3 rd Fiscal Year	(307,195)
4 th Fiscal Year	(89,541)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,190,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10925293%
Employer's proportionate share at MD 0.11068641%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,596)
Employer's proportionate share of system NOL/(A) at MD **\$ (123,556)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (71,940)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (167,491)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,597)
▪ 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) **\$ (11,414)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,002
Changes of assumptions	\$ 0	\$ 392
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,638
Changes in proportionate share	\$ 477	\$ 224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 477	\$ 34,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,779)

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	\$ (11,029)
2 nd Fiscal Year	(11,112)
3 rd Fiscal Year	(8,991)
4 th Fiscal Year	(2,648)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04087381%
Employer's proportionate share at MD 0.04289659%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,058)
Employer's proportionate share of system NOL/(A) at MD **\$ (47,884)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,881)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,911)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,494)
▪ 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) **\$ (4,472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,714
Changes of assumptions	\$ 0	\$ 152
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,324
Changes in proportionate share	\$ 270	\$ 316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 270	\$ 13,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,236)

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	\$ (4,323)
2 nd Fiscal Year	(4,371)
3 rd Fiscal Year	(3,515)
4 th Fiscal Year	(1,026)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00601432%
Employer's proportionate share at MD 0.00596459%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,510)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,658)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,877)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,026)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (625)
- 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) **\$ (595)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 377
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,435
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	\$ 1,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,780)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (574)
2 nd Fiscal Year	(583)
3 rd Fiscal Year	(481)
4 th Fiscal Year	(143)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,780)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08995006%
Employer's proportionate share at MD 0.08483126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,540)
Employer's proportionate share of system NOL/(A) at MD \$ (94,695)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (55,136)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (128,367)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,888)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 184
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,704)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,367
Changes of assumptions	\$ 0	\$ 300
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,416
Changes in proportionate share	\$ 799	\$ 280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 799	\$ 26,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,564)

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	\$ (8,409)
2 nd Fiscal Year	(8,361)
3 rd Fiscal Year	(6,765)
4 th Fiscal Year	(2,030)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (25,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04312464%
Employer's proportionate share at MD 0.03945254%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,998)
Employer's proportionate share of system NOL/(A) at MD \$ (44,040)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,700)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,133)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 365
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,768)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,496
Changes of assumptions	\$ 0	\$ 140
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,495
Changes in proportionate share	\$ 772	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 772	\$ 12,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,359)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,631)
2 nd Fiscal Year	(3,665)
3 rd Fiscal Year	(3,118)
4 th Fiscal Year	(944)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01892189%
Employer's proportionate share at MD 0.01770875%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,897)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,768)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,510)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,797)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,855)
▪ 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) **\$ (1,772)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,120
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,262
Changes in proportionate share	\$ 193	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 193	\$ 5,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,252)

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	\$ (1,711)
2 nd Fiscal Year	(1,710)
3 rd Fiscal Year	(1,408)
4 th Fiscal Year	(424)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00963467%
Employer's proportionate share at MD 0.01015686%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,021)
Employer's proportionate share of system NOL/(A) at MD \$ (11,338)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,601)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,064)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (1,107)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 643
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,444
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	\$ 3,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,219)

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	\$ (1,072)
2 nd Fiscal Year	(1,070)
3 rd Fiscal Year	(834)
4 th Fiscal Year	(243)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00474044%
Employer's proportionate share at MD 0.00516825%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,978)
Employer's proportionate share of system NOL/(A) at MD \$ (5,769)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,359)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,821)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (541)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (663)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 327
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,244
Changes in proportionate share	\$ 0	\$ 224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,813)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (646)
2 nd Fiscal Year	(617)
3 rd Fiscal Year	(427)
4 th Fiscal Year	(124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,813)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.42003990%
Employer's proportionate share at MD 0.38790616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (175,300)
Employer's proportionate share of system NOL/(A) at MD **\$ (433,009)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (252,119)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (586,982)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (40,641)
- 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) **\$ (40,221)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,540
Changes of assumptions	\$ 0	\$ 1,374
Net difference between projected and actual earnings on investments	\$ 0	\$ 93,356
Changes in proportionate share	\$ 5,018	\$ 2,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,018	\$ 122,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,248)

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	\$ (38,872)
2 nd Fiscal Year	(38,344)
3 rd Fiscal Year	(30,751)
4 th Fiscal Year	(9,281)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (117,248)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2135: McMinnville Water & Light Department

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.04653525%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (51,946)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,245)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,417)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,876)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,374)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (8,250)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,944
Changes of assumptions	\$ 0	\$ 165
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,199
Changes in proportionate share	\$ 0	\$ 7,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,940)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,088)
2 nd Fiscal Year	(8,023)
3 rd Fiscal Year	(4,717)
4 th Fiscal Year	(1,113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,940)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04247799%
Employer's proportionate share at MD 0.04226933%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,728)
Employer's proportionate share of system NOL/(A) at MD **\$ (47,184)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,962)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,429)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (4,396)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,674
Changes of assumptions	\$ 0	\$ 150
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,173
Changes in proportionate share	\$ 67	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 67	\$ 12,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,930)

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	\$ (4,249)
2 nd Fiscal Year	(4,253)
3 rd Fiscal Year	(3,417)
4 th Fiscal Year	(1,011)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01381262%
Employer's proportionate share at MD 0.01471753%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,765)
Employer's proportionate share of system NOL/(A) at MD **\$ (16,429)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,566)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,271)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,542)
▪ 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) **\$ (1,641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 931
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,542
Changes in proportionate share	\$ 0	\$ 203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,728)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,590)
2 nd Fiscal Year	(1,578)
3 rd Fiscal Year	(1,209)
4 th Fiscal Year	(352)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,728)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06114702%
Employer's proportionate share at MD 0.05663266%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,519)
Employer's proportionate share of system NOL/(A) at MD **\$ (63,217)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,808)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (85,697)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,933)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 632
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,301)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,583
Changes of assumptions	\$ 0	\$ 201
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,630
Changes in proportionate share	\$ 1,261	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,261	\$ 17,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,153)

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	\$ (5,104)
2 nd Fiscal Year	(5,200)
3 rd Fiscal Year	(4,492)
4 th Fiscal Year	(1,355)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,153)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06672111%
Employer's proportionate share at MD 0.06737213%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,845)
Employer's proportionate share of system NOL/(A) at MD **\$ (75,206)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,788)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,948)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,059)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (381)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (7,440)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,262
Changes of assumptions	\$ 0	\$ 239
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,214
Changes in proportionate share	\$ 0	\$ 674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,389)

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	\$ (7,205)
2 nd Fiscal Year	(7,103)
3 rd Fiscal Year	(5,468)
4 th Fiscal Year	(1,612)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00171871%
Employer's proportionate share at MD 0.00149873%

Employer's proportionate share of system NOL/(A) at prior MD \$ (717)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,673)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (974)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,268)

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) \$ 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) **\$ (157)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 95
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 361
Changes in proportionate share	\$ 34	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (452)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (152)
2 nd Fiscal Year	(147)
3 rd Fiscal Year	(117)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00419773%
Employer's proportionate share at MD 0.00379054%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,752)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,231)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,464)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,736)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (397)
▪ 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) **\$ (390)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 912
Changes in proportionate share	\$ 63	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 63	\$ 1,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,137)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (377)
2 nd Fiscal Year	(370)
3 rd Fiscal Year	(300)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03938132%
Employer's proportionate share at MD 0.04127350%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,435)
Employer's proportionate share of system NOL/(A) at MD **\$ (46,072)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,826)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (62,455)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,324)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (344)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,611
Changes of assumptions	\$ 0	\$ 146
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,933
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	\$ 13,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,353)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,525)
2 nd Fiscal Year	(4,460)
3 rd Fiscal Year	(3,382)
4 th Fiscal Year	(987)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00145301%
Employer's proportionate share at MD 0.00137310%

Employer's proportionate share of system NOL/(A) at prior MD \$ (606)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,533)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (892)
- 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) \$ (144)
▪ 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) **\$ (143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 330
Changes in proportionate share	\$ 13	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (415)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (138)
2 nd Fiscal Year	(136)
3 rd Fiscal Year	(108)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09196963%
Employer's proportionate share at MD 0.09072752%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,383)
Employer's proportionate share of system NOL/(A) at MD \$ (101,277)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,968)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (137,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,506)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (346)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,852)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,740
Changes of assumptions	\$ 0	\$ 321
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,835
Changes in proportionate share	\$ 194	\$ 731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 194	\$ 28,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,433)

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	\$ (9,536)
2 nd Fiscal Year	(9,407)
3 rd Fiscal Year	(7,319)
4 th Fiscal Year	(2,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00318639%
Employer's proportionate share at MD 0.00290004%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,330)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,237)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,388)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (304)
- 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) **\$ (249)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 183
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 698
Changes in proportionate share	\$ 103	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 103	\$ 891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (239)
2 nd Fiscal Year	(251)
3 rd Fiscal Year	(230)
4 th Fiscal Year	(69)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02056675%
Employer's proportionate share at MD 0.01995543%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,583)
Employer's proportionate share of system NOL/(A) at MD **\$ (22,276)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,970)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,197)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,091)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (2,130)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,262
Changes of assumptions	\$ 0	\$ 71
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,803
Changes in proportionate share	\$ 95	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 6,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,177)

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	\$ (2,060)
2 nd Fiscal Year	(2,034)
3 rd Fiscal Year	(1,605)
4 th Fiscal Year	(477)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06912898%
Employer's proportionate share at MD 0.06736694%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,850)
Employer's proportionate share of system NOL/(A) at MD \$ (75,200)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,785)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,940)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,058)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (263)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,321)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,262
Changes of assumptions	\$ 0	\$ 239
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,213
Changes in proportionate share	\$ 275	\$ 650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 21,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,089)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,087)
2 nd Fiscal Year	(6,973)
3 rd Fiscal Year	(5,417)
4 th Fiscal Year	(1,612)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08287881%
Employer's proportionate share at MD 0.08788806%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,589)
Employer's proportionate share of system NOL/(A) at MD \$ (98,107)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,123)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (132,993)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,208)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (795)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,003)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,560
Changes of assumptions	\$ 0	\$ 311
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,152
Changes in proportionate share	\$ 0	\$ 1,556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,579)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,697)
2 nd Fiscal Year	(9,560)
3 rd Fiscal Year	(7,218)
4 th Fiscal Year	(2,103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.28636259%
Employer's proportionate share at MD 0.29388168%

Employer's proportionate share of system NOL/(A) at prior MD \$ (119,511)
Employer's proportionate share of system NOL/(A) at MD **\$ (328,052)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (191,008)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (444,704)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,790)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,977)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (32,767)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,592
Changes of assumptions	\$ 0	\$ 1,041
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,727
Changes in proportionate share	\$ 0	\$ 3,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 94,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,026)

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	\$ (31,745)
2 nd Fiscal Year	(31,305)
3 rd Fiscal Year	(23,945)
4 th Fiscal Year	(7,031)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (94,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03272541%
Employer's proportionate share at MD 0.03337203%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,658)
Employer's proportionate share of system NOL/(A) at MD **\$ (37,252)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,690)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,499)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,496)
- 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) **\$ (3,620)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,111
Changes of assumptions	\$ 0	\$ 118
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,032
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	\$ 10,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,504)
2 nd Fiscal Year	(3,479)
3 rd Fiscal Year	(2,715)
4 th Fiscal Year	(798)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04242036%
Employer's proportionate share at MD 0.03965970%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,704)
Employer's proportionate share of system NOL/(A) at MD **\$ (44,271)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,777)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,013)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,155)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 175
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,509
Changes of assumptions	\$ 0	\$ 140
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,545
Changes in proportionate share	\$ 431	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 431	\$ 12,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,783)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,842)
2 nd Fiscal Year	(3,838)
3 rd Fiscal Year	(3,154)
4 th Fiscal Year	(949)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03560733%
Employer's proportionate share at MD 0.03646583%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,860)
Employer's proportionate share of system NOL/(A) at MD \$ (40,706)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,701)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (55,180)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,821)
- 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) \$ (4,023)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,307
Changes of assumptions	\$ 0	\$ 129
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,776
Changes in proportionate share	\$ 0	\$ 377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,589)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,896)
2 nd Fiscal Year	(3,851)
3 rd Fiscal Year	(2,970)
4 th Fiscal Year	(872)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05700055%
Employer's proportionate share at MD 0.06056140%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,789)
Employer's proportionate share of system NOL/(A) at MD \$ (67,603)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,362)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,642)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,345)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (209)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,554)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,831
Changes of assumptions	\$ 0	\$ 214
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,575
Changes in proportionate share	\$ 56	\$ 556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 19,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,120)

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	\$ (6,343)
2 nd Fiscal Year	(6,353)
3 rd Fiscal Year	(4,975)
4 th Fiscal Year	(1,449)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00254393%
Employer's proportionate share at MD 0.00281502%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,062)
Employer's proportionate share of system NOL/(A) at MD \$ (3,142)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,830)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,260)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (295)
- 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) \$ (341)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 178
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 677
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	\$ 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	\$ (331)
2 nd Fiscal Year	(322)
3 rd Fiscal Year	(235)
4 th Fiscal Year	(67)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00579082%
Employer's proportionate share at MD 0.00850868%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,417)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,498)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,530)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,875)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (891)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (457)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 538
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,048
Changes in proportionate share	\$ 0	\$ 886
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,502)

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	\$ (1,319)
2 nd Fiscal Year	(1,237)
3 rd Fiscal Year	(743)
4 th Fiscal Year	(204)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09520229%
Employer's proportionate share at MD 0.09505729%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,732)
Employer's proportionate share of system NOL/(A) at MD **\$ (106,110)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,782)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,841)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,959)
- 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) **\$ (10,062)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,014
Changes of assumptions	\$ 0	\$ 337
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,877
Changes in proportionate share	\$ 23	\$ 193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 29,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,398)

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	\$ (9,732)
2 nd Fiscal Year	(9,699)
3 rd Fiscal Year	(7,693)
4 th Fiscal Year	(2,274)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02362889%
Employer's proportionate share at MD 0.02373570%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,861)
Employer's proportionate share of system NOL/(A) at MD \$ (26,495)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,427)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (35,917)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,487)
- 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) \$ (2,477)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,502
Changes of assumptions	\$ 0	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,712
Changes in proportionate share	\$ 29	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 7,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,286)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,394)
2 nd Fiscal Year	(2,399)
3 rd Fiscal Year	(1,925)
4 th Fiscal Year	(568)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00631750%
Employer's proportionate share at MD 0.00545315%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,637)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,087)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,544)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,252)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (571)
- 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) **\$ (585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 345
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,312
Changes in proportionate share	\$ 135	\$ 124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 135	\$ 1,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (566)
2 nd Fiscal Year	(544)
3 rd Fiscal Year	(424)
4 th Fiscal Year	(130)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00262508%
Employer's proportionate share at MD 0.00231658%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,096)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,586)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,506)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,505)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (243)
- 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) **\$ (225)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 558
Changes in proportionate share	\$ 48	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (671)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (217)
2 nd Fiscal Year	(217)
3 rd Fiscal Year	(182)
4 th Fiscal Year	(55)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (671)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01114893%
Employer's proportionate share at MD 0.01027151%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,653)
Employer's proportionate share of system NOL/(A) at MD \$ (11,466)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,676)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,543)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,076)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,072)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 650
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,472
Changes in proportionate share	\$ 137	\$ 94
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 137	\$ 3,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,115)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,036)
2 nd Fiscal Year	(1,020)
3 rd Fiscal Year	(813)
4 th Fiscal Year	(246)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01783509%
Employer's proportionate share at MD 0.01955149%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,443)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,825)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,707)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,585)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,048)
- 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) **\$ (2,161)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,237
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,705
Changes in proportionate share	\$ 4	\$ 268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 6,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,275)

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	\$ (2,093)
2 nd Fiscal Year	(2,095)
3 rd Fiscal Year	(1,619)
4 th Fiscal Year	(468)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04101136%
Employer's proportionate share at MD 0.04407014%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,116)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,194)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,643)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,687)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,617)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (105)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,722)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,788
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,606
Changes in proportionate share	\$ 176	\$ 478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 176	\$ 14,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,852)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,569)
2 nd Fiscal Year	(4,599)
3 rd Fiscal Year	(3,630)
4 th Fiscal Year	(1,054)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00867427%
Employer's proportionate share at MD 0.00825871%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,620)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,219)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,368)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,497)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (865)
- 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) **\$ (849)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 522
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,988
Changes in proportionate share	\$ 65	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65	\$ 2,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,493)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (821)
2 nd Fiscal Year	(816)
3 rd Fiscal Year	(660)
4 th Fiscal Year	(198)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01905740%
Employer's proportionate share at MD 0.02162573%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,953)
Employer's proportionate share of system NOL/(A) at MD **\$ (24,140)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,056)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,724)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,266)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (264)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (2,530)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,368
Changes of assumptions	\$ 0	\$ 77
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,205
Changes in proportionate share	\$ 0	\$ 554
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,204)

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	\$ (2,455)
2 nd Fiscal Year	(2,430)
3 rd Fiscal Year	(1,802)
4 th Fiscal Year	(517)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02182097%
Employer's proportionate share at MD 0.02190876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,107)
Employer's proportionate share of system NOL/(A) at MD **\$ (24,456)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,240)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,152)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,295)
- 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) **\$ (2,257)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,386
Changes of assumptions	\$ 0	\$ 78
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,273
Changes in proportionate share	\$ 76	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 6,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,675)

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	\$ (2,181)
2 nd Fiscal Year	(2,193)
3 rd Fiscal Year	(1,776)
4 th Fiscal Year	(524)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00178140%
Employer's proportionate share at MD 0.00190242%

Employer's proportionate share of system NOL/(A) at prior MD \$ (743)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,124)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,236)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,879)

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) \$ (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) **\$ (252)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 458
Changes in proportionate share	\$ 0	\$ 95
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (246)
2 nd Fiscal Year	(231)
3 rd Fiscal Year	(158)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01092224%
Employer's proportionate share at MD 0.01087758%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,558)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,142)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,070)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,460)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,140)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (1,348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 688
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,618
Changes in proportionate share	\$ 7	\$ 357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 3,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,695)

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	\$ (1,310)
2 nd Fiscal Year	(1,245)
3 rd Fiscal Year	(880)
4 th Fiscal Year	(260)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01054875%
Employer's proportionate share at MD 0.01176701%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,402)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,135)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,648)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,806)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,233)
- 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) **\$ (1,296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 744
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,832
Changes in proportionate share	\$ 33	\$ 190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 3,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,775)

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	\$ (1,255)
2 nd Fiscal Year	(1,262)
3 rd Fiscal Year	(977)
4 th Fiscal Year	(282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,775)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00634257%
Employer's proportionate share at MD 0.00703139%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,647)
Employer's proportionate share of system NOL/(A) at MD \$ (7,849)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,570)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,640)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (737)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (64)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (801)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 445
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,692
Changes in proportionate share	\$ 0	\$ 135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,297)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (776)
2 nd Fiscal Year	(770)
3 rd Fiscal Year	(582)
4 th Fiscal Year	(168)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04506931%
Employer's proportionate share at MD 0.04717786%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,809)
Employer's proportionate share of system NOL/(A) at MD **\$ (52,663)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,663)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,390)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,943)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (359)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,302)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,985
Changes of assumptions	\$ 0	\$ 167
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,354
Changes in proportionate share	\$ 0	\$ 698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,204)

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	\$ (5,138)
2 nd Fiscal Year	(5,075)
3 rd Fiscal Year	(3,863)
4 th Fiscal Year	(1,129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,204)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00599986%
Employer's proportionate share at MD 0.00694051%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,504)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,747)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,511)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,502)

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) \$ (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) **\$ (881)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 439
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,670
Changes in proportionate share	\$ 0	\$ 301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,435)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (857)
2 nd Fiscal Year	(831)
3 rd Fiscal Year	(581)
4 th Fiscal Year	(166)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01153675%
Employer's proportionate share at MD 0.01270176%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,815)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,179)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,255)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,220)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,331)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (167)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 804
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,057
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	\$ 4,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,454)
2 nd Fiscal Year	(1,427)
3 rd Fiscal Year	(1,052)
4 th Fiscal Year	(304)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00475636%
Employer's proportionate share at MD 0.00529631%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,985)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,912)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (555)
▪ 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) **\$ (636)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 335
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,275
Changes in proportionate share	\$ 0	\$ 160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (617)
2 nd Fiscal Year	(605)
3 rd Fiscal Year	(439)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00881923%
Employer's proportionate share at MD 0.00807666%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,681)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,016)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,249)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,222)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (846)
▪ 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) **\$ (784)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 511
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,944
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	\$ 2,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,347)

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	\$ (756)
2 nd Fiscal Year	(759)
3 rd Fiscal Year	(638)
4 th Fiscal Year	(193)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00168473%
Employer's proportionate share at MD 0.00163097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (703)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,821)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,060)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,468)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (171)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (166)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 103
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 393
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	\$ 502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (491)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (160)
2 nd Fiscal Year	(159)
3 rd Fiscal Year	(132)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01537472%
Employer's proportionate share at MD 0.01576693%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,416)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,600)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,248)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,859)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,652)
- 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) **\$ (1,695)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 997
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,795
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	\$ 4,938
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	\$ (1,640)
2 nd Fiscal Year	(1,637)
3 rd Fiscal Year	(1,283)
4 th Fiscal Year	(377)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01352902%
Employer's proportionate share at MD 0.01163148%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,646)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,984)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,560)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,601)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,219)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 137
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,082)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 736
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,799
Changes in proportionate share	\$ 310	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 310	\$ 3,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,266)

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	\$ (1,041)
2 nd Fiscal Year	(1,043)
3 rd Fiscal Year	(904)
4 th Fiscal Year	(278)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00307122%
Employer's proportionate share at MD 0.00394792%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,282)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,407)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,566)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,974)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (414)
▪ 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) **\$ (509)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 250
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 950
Changes in proportionate share	\$ 0	\$ 198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (495)
2 nd Fiscal Year	(486)
3 rd Fiscal Year	(337)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073140%
Employer's proportionate share at MD 0.00055900%

Employer's proportionate share of system NOL/(A) at prior MD \$ (305)
Employer's proportionate share of system NOL/(A) at MD **\$ (624)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (363)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (846)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (59)
▪ 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) **\$ (70)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 135
Changes in proportionate share	\$ 27	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (68)
2 nd Fiscal Year	(62)
3 rd Fiscal Year	(42)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00581294%
Employer's proportionate share at MD 0.00688522%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,426)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,686)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,475)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,419)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (721)
- 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) **\$ (855)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 436
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,657
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	\$ 2,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,388)

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	\$ (831)
2 nd Fiscal Year	(812)
3 rd Fiscal Year	(579)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00249289%
Employer's proportionate share at MD 0.00226820%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,040)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,532)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,474)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,432)

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) \$ 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) **\$ (225)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 143
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 546
Changes in proportionate share	\$ 36	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (217)
2 nd Fiscal Year	(217)
3 rd Fiscal Year	(178)
4 th Fiscal Year	(54)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00411768%
Employer's proportionate share at MD 0.00446517%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,718)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,984)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,902)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,757)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (468)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (509)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 282
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,075
Changes in proportionate share	\$ 0	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,455)

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	\$ (493)
2 nd Fiscal Year	(487)
3 rd Fiscal Year	(368)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00097084%
Employer's proportionate share at MD 0.00085804%

Employer's proportionate share of system NOL/(A) at prior MD \$ (405)
Employer's proportionate share of system NOL/(A) at MD **\$ (958)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (558)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,298)

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) \$ (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) **\$ (96)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 54
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 207
Changes in proportionate share	\$ 17	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (272)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (93)
2 nd Fiscal Year	(90)
3 rd Fiscal Year	(68)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (272)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00652286%
Employer's proportionate share at MD 0.00549345%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,722)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,132)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,570)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,313)

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) \$ 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) **\$ (558)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 348
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,322
Changes in proportionate share	\$ 161	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 161	\$ 1,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,617)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (538)
2 nd Fiscal Year	(523)
3 rd Fiscal Year	(424)
4 th Fiscal Year	(131)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,617)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00909040%
Employer's proportionate share at MD 0.00908291%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,794)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,139)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,903)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,744)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (952)
▪ 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) **\$ (1,034)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 575
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,186
Changes in proportionate share	\$ 1	\$ 140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 2,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,932)

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	\$ (1,002)
2 nd Fiscal Year	(976)
3 rd Fiscal Year	(735)
4 th Fiscal Year	(217)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00519019%
Employer's proportionate share at MD 0.00548753%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,166)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,126)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,567)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,304)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (575)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 347
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,321
Changes in proportionate share	\$ 9	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 1,734
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	\$ (570)
2 nd Fiscal Year	(573)
3 rd Fiscal Year	(451)
4 th Fiscal Year	(131)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02339988%
Employer's proportionate share at MD 0.02242387%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,766)
Employer's proportionate share of system NOL/(A) at MD **\$ (25,031)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,574)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,932)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,349)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (2,434)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,419
Changes of assumptions	\$ 0	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,397
Changes in proportionate share	\$ 152	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 152	\$ 7,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,998)

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	\$ (2,356)
2 nd Fiscal Year	(2,309)
3 rd Fiscal Year	(1,795)
4 th Fiscal Year	(536)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00145562%
Employer's proportionate share at MD 0.00160597%

Employer's proportionate share of system NOL/(A) at prior MD \$ (607)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,793)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,044)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,430)

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) \$ (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) **\$ (169)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 387
Changes in proportionate share	\$ 14	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (505)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(168)
3 rd Fiscal Year	(134)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00646188%
Employer's proportionate share at MD 0.00679127%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,697)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,581)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,414)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,277)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (712)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (791)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 430
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,634
Changes in proportionate share	\$ 0	\$ 148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,236)

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	\$ (767)
2 nd Fiscal Year	(750)
3 rd Fiscal Year	(557)
4 th Fiscal Year	(162)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04594645%
Employer's proportionate share at MD 0.04853250%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,175)
Employer's proportionate share of system NOL/(A) at MD **\$ (54,175)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,544)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,440)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,085)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (201)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,286)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,070
Changes of assumptions	\$ 0	\$ 172
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,680
Changes in proportionate share	\$ 0	\$ 447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,369)

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	\$ (5,117)
2 nd Fiscal Year	(5,108)
3 rd Fiscal Year	(3,983)
4 th Fiscal Year	(1,161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00961242%
Employer's proportionate share at MD 0.00942455%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,012)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,520)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,125)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,261)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (987)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 86
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (901)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 596
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,268
Changes in proportionate share	\$ 153	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 2,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,744)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (869)
2 nd Fiscal Year	(891)
3 rd Fiscal Year	(760)
4 th Fiscal Year	(225)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00675215%
Employer's proportionate share at MD 0.00669442%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,818)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,473)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,351)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,130)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (701)
▪ 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) **\$ (697)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 424
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,611
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	\$ 2,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,049)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (674)
2 nd Fiscal Year	(673)
3 rd Fiscal Year	(541)
4 th Fiscal Year	(160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00391672%
Employer's proportionate share at MD 0.00406420%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,635)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,537)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,150)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (426)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (458)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 257
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 978
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	\$ 1,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,308)

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	\$ (444)
2 nd Fiscal Year	(436)
3 rd Fiscal Year	(332)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00173806%
Employer's proportionate share at MD 0.00183125%

Employer's proportionate share of system NOL/(A) at prior MD \$ (725)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,044)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,190)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,771)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (192)
- 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) **\$ (199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 116
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 441
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	\$ 578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (578)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (191)
2 nd Fiscal Year	(191)
3 rd Fiscal Year	(151)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00198943%
Employer's proportionate share at MD 0.00205894%

Employer's proportionate share of system NOL/(A) at prior MD \$ (830)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,298)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,338)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,116)

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) \$ (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) **\$ (235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 130
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 496
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	\$ 667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (228)
2 nd Fiscal Year	(223)
3 rd Fiscal Year	(168)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02544297%
Employer's proportionate share at MD 0.01473137%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,618)
Employer's proportionate share of system NOL/(A) at MD **\$ (16,444)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,575)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,292)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,543)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 655
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (888)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 932
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,545
Changes in proportionate share	\$ 1,673	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,673	\$ 4,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,977)

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	\$ (837)
2 nd Fiscal Year	(814)
3 rd Fiscal Year	(974)
4 th Fiscal Year	(352)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00105424%
Employer's proportionate share at MD 0.00140867%

Employer's proportionate share of system NOL/(A) at prior MD \$ (440)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,572)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (916)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,132)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (148)
▪ 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) **\$ (160)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 89
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 339
Changes in proportionate share	\$ 21	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (155)
2 nd Fiscal Year	(158)
3 rd Fiscal Year	(121)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00013213%
Employer's proportionate share at MD 0.00038360%

Employer's proportionate share of system NOL/(A) at prior MD \$ (55)
Employer's proportionate share of system NOL/(A) at MD **\$ (428)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (249)
- 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) \$ (40)
▪ 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) **\$ (76)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 92
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	\$ 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	\$ (75)
2 nd Fiscal Year	(71)
3 rd Fiscal Year	(36)
4 th Fiscal Year	(9)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00370511%
Employer's proportionate share at MD 0.00344857%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,546)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,850)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,241)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (361)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 830
Changes in proportionate share	\$ 59	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 59	\$ 1,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,001)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (321)
2 nd Fiscal Year	(324)
3 rd Fiscal Year	(273)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00891364%
Employer's proportionate share at MD 0.00956404%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,720)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,676)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,216)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,472)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,002)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (1,109)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 605
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,302
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	\$ 3,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,149)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,076)
2 nd Fiscal Year	(1,057)
3 rd Fiscal Year	(787)
4 th Fiscal Year	(229)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00422934%
Employer's proportionate share at MD 0.00513710%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,765)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,734)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,339)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (538)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (616)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 325
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,236
Changes in proportionate share	\$ 0	\$ 168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,747)

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	\$ (598)
2 nd Fiscal Year	(592)
3 rd Fiscal Year	(434)
4 th Fiscal Year	(123)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,747)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00424997%
Employer's proportionate share at MD 0.00436734%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,774)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,875)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,839)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,609)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (458)
▪ 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) **\$ (465)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 276
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,051
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	\$ 1,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,360)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (450)
2 nd Fiscal Year	(450)
3 rd Fiscal Year	(356)
4 th Fiscal Year	(104)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,360)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00051224%
Employer's proportionate share at MD 0.00034779%

Employer's proportionate share of system NOL/(A) at prior MD \$ (214)
Employer's proportionate share of system NOL/(A) at MD **\$ (388)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (226)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (526)

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) \$ 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) **\$ (26)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 84
Changes in proportionate share	\$ 26	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (83)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02710102%
Employer's proportionate share at MD 0.02521776%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,310)
Employer's proportionate share of system NOL/(A) at MD **\$ (28,150)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,390)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,160)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,642)
- 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) **\$ (2,673)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,595
Changes of assumptions	\$ 0	\$ 89
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,069
Changes in proportionate share	\$ 294	\$ 270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 294	\$ 8,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,585)
2 nd Fiscal Year	(2,537)
3 rd Fiscal Year	(2,004)
4 th Fiscal Year	(603)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02305418%
Employer's proportionate share at MD 0.02436239%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,621)
Employer's proportionate share of system NOL/(A) at MD **\$ (27,195)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,834)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,865)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,552)
▪ 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) **\$ (2,519)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,541
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,863
Changes in proportionate share	\$ 207	\$ 204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 207	\$ 7,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,487)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,435)
2 nd Fiscal Year	(2,472)
3 rd Fiscal Year	(1,998)
4 th Fiscal Year	(583)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00204730%
Employer's proportionate share at MD 0.00212370%

Employer's proportionate share of system NOL/(A) at prior MD \$ (854)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,371)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,380)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,214)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (223)
- 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) **\$ (224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 134
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 511
Changes in proportionate share	\$ 5	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (216)
2 nd Fiscal Year	(219)
3 rd Fiscal Year	(174)
4 th Fiscal Year	(51)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00882632%
Employer's proportionate share at MD 0.00799414%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,684)
Employer's proportionate share of system NOL/(A) at MD \$ (8,924)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,196)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,097)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (838)
▪ 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) \$ (908)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 506
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,924
Changes in proportionate share	\$ 130	\$ 215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 2,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (880)
2 nd Fiscal Year	(843)
3 rd Fiscal Year	(629)
4 th Fiscal Year	(191)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00390539%
Employer's proportionate share at MD 0.00425466%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,630)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,749)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,765)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,438)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (446)
- 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) **\$ (501)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 269
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,024
Changes in proportionate share	\$ 0	\$ 106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,414)

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	\$ (486)
2 nd Fiscal Year	(476)
3 rd Fiscal Year	(350)
4 th Fiscal Year	(102)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00757956%
Employer's proportionate share at MD 0.00875430%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,163)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,772)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,690)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,247)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (917)
▪ 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) **\$ (1,033)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 554
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,107
Changes in proportionate share	\$ 0	\$ 246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,938)

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	\$ (1,003)
2 nd Fiscal Year	(994)
3 rd Fiscal Year	(732)
4 th Fiscal Year	(209)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01070002%
Employer's proportionate share at MD 0.01021209%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,466)
Employer's proportionate share of system NOL/(A) at MD \$ (11,399)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,637)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,453)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,070)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (1,072)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 646
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,458
Changes in proportionate share	\$ 77	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 77	\$ 3,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,121)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,036)
2 nd Fiscal Year	(1,024)
3 rd Fiscal Year	(816)
4 th Fiscal Year	(244)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02146259%
Employer's proportionate share at MD 0.02045662%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,957)
Employer's proportionate share of system NOL/(A) at MD \$ (22,835)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,296)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,955)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,143)
▪ 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) \$ (2,046)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,294
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,923
Changes in proportionate share	\$ 206	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 206	\$ 6,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,083)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,975)
2 nd Fiscal Year	(1,985)
3 rd Fiscal Year	(1,634)
4 th Fiscal Year	(489)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,083)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00156483%
Employer's proportionate share at MD 0.00141829%

Employer's proportionate share of system NOL/(A) at prior MD \$ (653)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,583)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (922)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,146)

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) \$ 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) **\$ (125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 90
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 341
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	\$ 436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (390)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (120)
2 nd Fiscal Year	(125)
3 rd Fiscal Year	(112)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00208762%
Employer's proportionate share at MD 0.00207919%

Employer's proportionate share of system NOL/(A) at prior MD \$ (871)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,321)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,351)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,146)

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) \$ (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) **\$ (226)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 132
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 500
Changes in proportionate share	\$ 1	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (654)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (219)
2 nd Fiscal Year	(217)
3 rd Fiscal Year	(168)
4 th Fiscal Year	(50)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (654)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00307575%
Employer's proportionate share at MD 0.00345261%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,284)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,854)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,244)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,225)

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) \$ 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) **\$ (355)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 831
Changes in proportionate share	\$ 53	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 1,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,067)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (343)
2 nd Fiscal Year	(354)
3 rd Fiscal Year	(289)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00384409%
Employer's proportionate share at MD 0.00419416%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,604)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,682)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,726)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,347)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (439)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (451)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,009
Changes in proportionate share	\$ 20	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 1,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (437)
2 nd Fiscal Year	(441)
3 rd Fiscal Year	(346)
4 th Fiscal Year	(100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00642639%
Employer's proportionate share at MD 0.00795453%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,682)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,879)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,170)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,037)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (833)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (193)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,026)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 503
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,914
Changes in proportionate share	\$ 0	\$ 391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,836)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (999)
2 nd Fiscal Year	(973)
3 rd Fiscal Year	(675)
4 th Fiscal Year	(190)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00322564%
Employer's proportionate share at MD 0.00373212%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,346)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,166)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,426)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,647)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (391)
▪ 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) **\$ (454)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 236
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 898
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	\$ 1,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,275)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (441)
2 nd Fiscal Year	(432)
3 rd Fiscal Year	(313)
4 th Fiscal Year	(89)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00074482%
Employer's proportionate share at MD 0.00104096%

Employer's proportionate share of system NOL/(A) at prior MD \$ (311)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,162)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (677)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,575)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (109)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (167)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 251
Changes in proportionate share	\$ 0	\$ 113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163)
2 nd Fiscal Year	(153)
3 rd Fiscal Year	(91)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00509092%
Employer's proportionate share at MD 0.00442309%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,125)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,937)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,875)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,693)

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) \$ 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) **\$ (428)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 280
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,064
Changes in proportionate share	\$ 105	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 105	\$ 1,376
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	\$ (413)
2 nd Fiscal Year	(409)
3 rd Fiscal Year	(343)
4 th Fiscal Year	(106)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00850898%
Employer's proportionate share at MD 0.00909583%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,551)
Employer's proportionate share of system NOL/(A) at MD \$ (10,153)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,912)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,764)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (953)
▪ 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) \$ (1,012)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 575
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,189
Changes in proportionate share	\$ 0	\$ 125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (980)
2 nd Fiscal Year	(975)
3 rd Fiscal Year	(748)
4 th Fiscal Year	(218)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00267178%
Employer's proportionate share at MD 0.00271114%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,115)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,026)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,762)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,103)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (284)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 172
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 652
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	\$ 856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (856)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (287)
2 nd Fiscal Year	(283)
3 rd Fiscal Year	(221)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (856)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00833614%
Employer's proportionate share at MD 0.00902995%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,479)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,080)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,869)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,664)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (946)
▪ 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) **\$ (974)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 571
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,173
Changes in proportionate share	\$ 32	\$ 109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 2,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,853)

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	\$ (943)
2 nd Fiscal Year	(949)
3 rd Fiscal Year	(746)
4 th Fiscal Year	(216)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02647277%
Employer's proportionate share at MD 0.03013114%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,048)
Employer's proportionate share of system NOL/(A) at MD \$ (33,635)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,584)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,595)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,157)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (445)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,602)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,906
Changes of assumptions	\$ 0	\$ 107
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,252
Changes in proportionate share	\$ 0	\$ 907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,172)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,497)
2 nd Fiscal Year	(3,438)
3 rd Fiscal Year	(2,515)
4 th Fiscal Year	(721)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,172)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02633797%
Employer's proportionate share at MD 0.02586064%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,992)
Employer's proportionate share of system NOL/(A) at MD **\$ (28,867)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,808)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,132)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,709)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (2,725)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,636
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,224
Changes in proportionate share	\$ 75	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 75	\$ 8,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,957)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,635)
2 nd Fiscal Year	(2,619)
3 rd Fiscal Year	(2,083)
4 th Fiscal Year	(619)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08523494%
Employer's proportionate share at MD 0.09074587%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,572)
Employer's proportionate share of system NOL/(A) at MD **\$ (101,297)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,980)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (137,317)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,507)
- 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) **\$ (10,742)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,741
Changes of assumptions	\$ 0	\$ 321
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,839
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	\$ 30,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,226)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,427)
2 nd Fiscal Year	(10,169)
3 rd Fiscal Year	(7,460)
4 th Fiscal Year	(2,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00333193%
Employer's proportionate share at MD 0.00340784%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,391)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,804)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,215)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,157)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (357)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (358)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 216
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 820
Changes in proportionate share	\$ 5	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 1,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (346)
2 nd Fiscal Year	(349)
3 rd Fiscal Year	(278)
4 th Fiscal Year	(82)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048695%
Employer's proportionate share at MD 0.00103636%

Employer's proportionate share of system NOL/(A) at prior MD \$ (203)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,157)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (674)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,568)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (109)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (150)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 249
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	\$ 413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (413)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (146)
2 nd Fiscal Year	(146)
3 rd Fiscal Year	(96)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00305754%
Employer's proportionate share at MD 0.00276385%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,276)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,085)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,796)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,182)

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) \$ (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) **\$ (329)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 175
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 665
Changes in proportionate share	\$ 46	\$ 99
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (319)
2 nd Fiscal Year	(300)
3 rd Fiscal Year	(218)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00562262%
Employer's proportionate share at MD 0.00551474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,347)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,156)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,584)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,345)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (578)
▪ 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) **\$ (589)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 349
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,327
Changes in proportionate share	\$ 17	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 1,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,710)

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	\$ (570)
2 nd Fiscal Year	(565)
3 rd Fiscal Year	(443)
4 th Fiscal Year	(132)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,710)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00093170%
Employer's proportionate share at MD 0.00087498%

Employer's proportionate share of system NOL/(A) at prior MD \$ (389)
Employer's proportionate share of system NOL/(A) at MD **\$ (977)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (569)
- 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) \$ (92)
▪ 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) **\$ (87)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 55
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 211
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	\$ 269
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	\$ (84)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(70)
4 th Fiscal Year	(21)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00108244%
Employer's proportionate share at MD 0.00111403%

Employer's proportionate share of system NOL/(A) at prior MD \$ (452)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,244)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (724)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,686)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (117)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (124)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 268
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	\$ 354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (120)
2 nd Fiscal Year	(117)
3 rd Fiscal Year	(91)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00079724%
Employer's proportionate share at MD 0.00065878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (333)
Employer's proportionate share of system NOL/(A) at MD \$ (735)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (428)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (997)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (61)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 159
Changes in proportionate share	\$ 22	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 205
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	\$ (59)
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(49)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00939976%
Employer's proportionate share at MD 0.01063990%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,923)
Employer's proportionate share of system NOL/(A) at MD **\$ (11,877)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,915)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,100)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,115)
- 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) **\$ (1,354)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 673
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,561
Changes in proportionate share	\$ 0	\$ 456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,728)

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	\$ (1,317)
2 nd Fiscal Year	(1,269)
3 rd Fiscal Year	(887)
4 th Fiscal Year	(255)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,728)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00775461%
Employer's proportionate share at MD 0.00791386%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,236)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,834)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,144)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,975)

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) \$ (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) **\$ (881)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 501
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,905
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	\$ 2,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,528)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (854)
2 nd Fiscal Year	(842)
3 rd Fiscal Year	(643)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,528)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00714122%
Employer's proportionate share at MD 0.00709058%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,980)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,915)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,609)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,730)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (743)
- 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) **\$ (765)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 449
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,706
Changes in proportionate share	\$ 8	\$ 41
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 2,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,213)

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	\$ (740)
2 nd Fiscal Year	(731)
3 rd Fiscal Year	(572)
4 th Fiscal Year	(170)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00419879%
Employer's proportionate share at MD 0.00405015%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,752)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,521)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,632)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,129)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (424)
- 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) **\$ (411)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 256
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 975
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	\$ 1,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,216)

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	\$ (397)
2 nd Fiscal Year	(397)
3 rd Fiscal Year	(325)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00042416%
Employer's proportionate share at MD 0.00079099%

Employer's proportionate share of system NOL/(A) at prior MD \$ (177)
Employer's proportionate share of system NOL/(A) at MD **\$ (883)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (514)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,197)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (83)
▪ 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) **\$ (105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 190
Changes in proportionate share	\$ 4	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (296)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102)
2 nd Fiscal Year	(104)
3 rd Fiscal Year	(71)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (296)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00169439%
Employer's proportionate share at MD 0.00197936%

Employer's proportionate share of system NOL/(A) at prior MD \$ (707)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,210)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,286)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,995)

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) \$ (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) **\$ (244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 125
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 476
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	\$ 685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (237)
2 nd Fiscal Year	(233)
3 rd Fiscal Year	(167)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00131530%
Employer's proportionate share at MD 0.00126885%

Employer's proportionate share of system NOL/(A) at prior MD \$ (549)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,416)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (825)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (133)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 305
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	\$ 389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (381)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (125)
2 nd Fiscal Year	(126)
3 rd Fiscal Year	(102)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (381)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00062526%
Employer's proportionate share at MD 0.00056450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (261)
Employer's proportionate share of system NOL/(A) at MD **\$ (630)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (367)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (854)

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) \$ 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) **\$ (55)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 136
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	\$ 174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (164)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (53)
2 nd Fiscal Year	(52)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00128353%
Employer's proportionate share at MD 0.00154592%

Employer's proportionate share of system NOL/(A) at prior MD \$ (536)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,726)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,005)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,339)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (162)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (175)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 98
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 372
Changes in proportionate share	\$ 7	\$ 41
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170)
2 nd Fiscal Year	(173)
3 rd Fiscal Year	(130)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00175901%
Employer's proportionate share at MD 0.00189192%

Employer's proportionate share of system NOL/(A) at prior MD \$ (734)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,112)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,230)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,863)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (198)
- 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) **\$ (209)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 455
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	\$ 604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (604)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (203)
2 nd Fiscal Year	(201)
3 rd Fiscal Year	(155)
4 th Fiscal Year	(45)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (604)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00307624%
Employer's proportionate share at MD 0.00316730%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,284)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,536)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,059)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (332)
▪ 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) **\$ (348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 200
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 762
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	\$ 1,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,005)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (337)
2 nd Fiscal Year	(335)
3 rd Fiscal Year	(258)
4 th Fiscal Year	(76)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00756795%
Employer's proportionate share at MD 0.00775773%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,158)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,660)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,042)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (813)
▪ 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) **\$ (839)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 491
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,867
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	\$ 2,437
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	\$ (812)
2 nd Fiscal Year	(809)
3 rd Fiscal Year	(631)
4 th Fiscal Year	(186)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00098902%
Employer's proportionate share at MD 0.00084775%

Employer's proportionate share of system NOL/(A) at prior MD \$ (413)
Employer's proportionate share of system NOL/(A) at MD **\$ (946)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (551)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,283)

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) \$ (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) **\$ (101)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 54
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 204
Changes in proportionate share	\$ 22	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (98)
2 nd Fiscal Year	(91)
3 rd Fiscal Year	(67)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02227249%
Employer's proportionate share at MD 0.02151693%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,295)
Employer's proportionate share of system NOL/(A) at MD \$ (24,019)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,985)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,560)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,254)
- 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) \$ (2,302)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,361
Changes of assumptions	\$ 0	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,178
Changes in proportionate share	\$ 118	\$ 168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118	\$ 6,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,227)
2 nd Fiscal Year	(2,197)
3 rd Fiscal Year	(1,726)
4 th Fiscal Year	(515)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00553906%
Employer's proportionate share at MD 0.00514908%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,312)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,748)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,347)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,792)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (539)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (533)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 326
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,239
Changes in proportionate share	\$ 61	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 61	\$ 1,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,556)

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	\$ (516)
2 nd Fiscal Year	(508)
3 rd Fiscal Year	(410)
4 th Fiscal Year	(123)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00041253%
Employer's proportionate share at MD 0.00056163%

Employer's proportionate share of system NOL/(A) at prior MD \$ (172)
Employer's proportionate share of system NOL/(A) at MD **\$ (627)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (365)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (850)

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) \$ (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) **\$ (76)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 135
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	\$ 208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (208)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (74)
2 nd Fiscal Year	(72)
3 rd Fiscal Year	(48)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00458959%
Employer's proportionate share at MD 0.00457053%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,915)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,102)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,971)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,916)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (479)
- 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) **\$ (481)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 289
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,100
Changes in proportionate share	\$ 3	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 1,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,407)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (465)
2 nd Fiscal Year	(464)
3 rd Fiscal Year	(369)
4 th Fiscal Year	(109)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,407)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02714883%
Employer's proportionate share at MD 0.02776841%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,330)
Employer's proportionate share of system NOL/(A) at MD **\$ (30,997)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,048)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,019)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,909)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (2,996)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,757
Changes of assumptions	\$ 0	\$ 98
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,683
Changes in proportionate share	\$ 0	\$ 173
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,711)

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	\$ (2,900)
2 nd Fiscal Year	(2,886)
3 rd Fiscal Year	(2,261)
4 th Fiscal Year	(664)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00662924%
Employer's proportionate share at MD 0.00703468%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,767)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,853)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,572)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,645)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (737)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (799)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 445
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,693
Changes in proportionate share	\$ 0	\$ 122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (775)
2 nd Fiscal Year	(766)
3 rd Fiscal Year	(577)
4 th Fiscal Year	(168)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00091008%
Employer's proportionate share at MD 0.00087875%

Employer's proportionate share of system NOL/(A) at prior MD \$ (380)
Employer's proportionate share of system NOL/(A) at MD **\$ (981)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (571)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,330)

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) \$ 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) **\$ (83)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 211
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	\$ 270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (80)
2 nd Fiscal Year	(83)
3 rd Fiscal Year	(70)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (254)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00067755%
Employer's proportionate share at MD 0.00074668%

Employer's proportionate share of system NOL/(A) at prior MD \$ (283)
Employer's proportionate share of system NOL/(A) at MD **\$ (833)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (485)
- 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) \$ (78)
- 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) **\$ (79)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 47
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 180
Changes in proportionate share	\$ 5	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 241
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	\$ (77)
2 nd Fiscal Year	(80)
3 rd Fiscal Year	(61)
4 th Fiscal Year	(18)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00474349%
Employer's proportionate share at MD 0.00525021%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,980)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,861)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,412)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,945)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (550)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (581)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 332
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,264
Changes in proportionate share	\$ 4	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 1,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,690)

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	\$ (563)
2 nd Fiscal Year	(565)
3 rd Fiscal Year	(436)
4 th Fiscal Year	(126)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00202997%
Employer's proportionate share at MD 0.00205590%

Employer's proportionate share of system NOL/(A) at prior MD \$ (847)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,295)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,336)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,111)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (215)
- 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) **\$ (199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 130
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 495
Changes in proportionate share	\$ 30	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30	\$ 636
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	\$ (192)
2 nd Fiscal Year	(198)
3 rd Fiscal Year	(166)
4 th Fiscal Year	(49)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02986424%
Employer's proportionate share at MD 0.02861549%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,464)
Employer's proportionate share of system NOL/(A) at MD \$ (31,943)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,599)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,301)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,998)
- 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) \$ (2,900)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,810
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,887
Changes in proportionate share	\$ 216	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 216	\$ 8,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,582)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,801)
2 nd Fiscal Year	(2,806)
3 rd Fiscal Year	(2,292)
4 th Fiscal Year	(685)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00117532%
Employer's proportionate share at MD 0.00085364%

Employer's proportionate share of system NOL/(A) at prior MD \$ (491)
Employer's proportionate share of system NOL/(A) at MD **\$ (953)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (555)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,292)

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) \$ (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) **\$ (125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 54
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 205
Changes in proportionate share	\$ 50	\$ 98
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (310)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (122)
2 nd Fiscal Year	(104)
3 rd Fiscal Year	(63)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (310)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01969545%
Employer's proportionate share at MD 0.01923623%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,220)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,473)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,503)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,108)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,015)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (2,213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,217
Changes of assumptions	\$ 0	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,630
Changes in proportionate share	\$ 72	\$ 391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 6,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,234)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,146)
2 nd Fiscal Year	(2,079)
3 rd Fiscal Year	(1,547)
4 th Fiscal Year	(460)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02348035%
Employer's proportionate share at MD 0.02602888%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,799)
Employer's proportionate share of system NOL/(A) at MD \$ (29,055)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,917)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,387)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,727)
- 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) \$ (2,918)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,647
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,264
Changes in proportionate share	\$ 0	\$ 428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,431)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,828)
2 nd Fiscal Year	(2,822)
3 rd Fiscal Year	(2,159)
4 th Fiscal Year	(623)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,431)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.29860053%
Employer's proportionate share at MD 0.28853281%

Employer's proportionate share of system NOL/(A) at prior MD \$ (124,618)
Employer's proportionate share of system NOL/(A) at MD **\$ (322,081)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (187,531)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (436,610)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,230)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 442
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (29,788)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,253
Changes of assumptions	\$ 0	\$ 1,022
Net difference between projected and actual earnings on investments	\$ 0	\$ 69,440
Changes in proportionate share	\$ 1,572	\$ 412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,572	\$ 89,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87,555)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,784)
2 nd Fiscal Year	(28,712)
3 rd Fiscal Year	(23,156)
4 th Fiscal Year	(6,903)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (87,555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06413062%
Employer's proportionate share at MD 0.06549369%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,764)
Employer's proportionate share of system NOL/(A) at MD \$ (73,109)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,567)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,105)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,862)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (567)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,429)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,143
Changes of assumptions	\$ 0	\$ 232
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,762
Changes in proportionate share	\$ 0	\$ 1,018
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,155)

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	\$ (7,201)
2 nd Fiscal Year	(7,058)
3 rd Fiscal Year	(5,329)
4 th Fiscal Year	(1,567)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01029884%
Employer's proportionate share at MD 0.01151204%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,298)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,851)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,482)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,420)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,206)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (241)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 728
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,771
Changes in proportionate share	\$ 0	\$ 461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,001)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,407)
2 nd Fiscal Year	(1,360)
3 rd Fiscal Year	(958)
4 th Fiscal Year	(275)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00496876%
Employer's proportionate share at MD 0.00582311%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,074)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,500)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,785)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,812)

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) \$ (125)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (735)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 368
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,401
Changes in proportionate share	\$ 0	\$ 247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,037)

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	\$ (715)
2 nd Fiscal Year	(694)
3 rd Fiscal Year	(489)
4 th Fiscal Year	(139)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,037)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00736411%
Employer's proportionate share at MD 0.00732376%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,073)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,175)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,760)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (767)
▪ 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) **\$ (779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 463
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,763
Changes in proportionate share	\$ 6	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 2,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,271)

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	\$ (754)
2 nd Fiscal Year	(749)
3 rd Fiscal Year	(593)
4 th Fiscal Year	(175)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00282604%
Employer's proportionate share at MD 0.00272668%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,179)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,044)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,772)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,126)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (286)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (284)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 172
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 656
Changes in proportionate share	\$ 15	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (831)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (274)
2 nd Fiscal Year	(272)
3 rd Fiscal Year	(220)
4 th Fiscal Year	(65)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00193862%
Employer's proportionate share at MD 0.00204142%

Employer's proportionate share of system NOL/(A) at prior MD \$ (809)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,279)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,327)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,089)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (214)
- 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) **\$ (250)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 129
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 491
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	\$ 693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (693)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (243)
2 nd Fiscal Year	(235)
3 rd Fiscal Year	(167)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00918876%
Employer's proportionate share at MD 0.00930586%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,835)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,388)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,048)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,082)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (975)
- 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) **\$ (978)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 589
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,240
Changes in proportionate share	\$ 7	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 2,880
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	\$ (946)
2 nd Fiscal Year	(949)
3 rd Fiscal Year	(755)
4 th Fiscal Year	(223)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00161107%
Employer's proportionate share at MD 0.00259815%

Employer's proportionate share of system NOL/(A) at prior MD \$ (672)
Employer's proportionate share of system NOL/(A) at MD \$ (2,900)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,689)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,932)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (272)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (386)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 164
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 625
Changes in proportionate share	\$ 0	\$ 233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (377)
2 nd Fiscal Year	(362)
3 rd Fiscal Year	(230)
4 th Fiscal Year	(62)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00360539%
Employer's proportionate share at MD 0.00347719%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,505)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,881)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,260)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,262)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (364)
▪ 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) **\$ (361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 220
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 837
Changes in proportionate share	\$ 20	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 1,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,061)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (349)
2 nd Fiscal Year	(349)
3 rd Fiscal Year	(280)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,061)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09990764%
Employer's proportionate share at MD 0.10373181%

Employer's proportionate share of system NOL/(A) at prior MD \$ (41,696)
Employer's proportionate share of system NOL/(A) at MD \$ (115,793)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,420)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (156,968)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,868)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (350)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (11,218)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,562
Changes of assumptions	\$ 0	\$ 367
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,965
Changes in proportionate share	\$ 0	\$ 749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 32,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,643)

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	\$ (10,857)
2 nd Fiscal Year	(10,829)
3 rd Fiscal Year	(8,475)
4 th Fiscal Year	(2,482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (32,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02671796%
Employer's proportionate share at MD 0.02720970%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,150)
Employer's proportionate share of system NOL/(A) at MD **\$ (30,373)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,685)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,174)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,851)
- 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) **\$ (2,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,721
Changes of assumptions	\$ 0	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,548
Changes in proportionate share	\$ 7	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 8,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,435)

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	\$ (2,785)
2 nd Fiscal Year	(2,786)
3 rd Fiscal Year	(2,214)
4 th Fiscal Year	(651)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02881056%
Employer's proportionate share at MD 0.03019437%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,024)
Employer's proportionate share of system NOL/(A) at MD \$ (33,705)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,625)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,690)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,163)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (365)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,528)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,910
Changes of assumptions	\$ 0	\$ 107
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,267
Changes in proportionate share	\$ 0	\$ 678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,962)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,423)
2 nd Fiscal Year	(3,342)
3 rd Fiscal Year	(2,474)
4 th Fiscal Year	(722)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,962)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03681485%
Employer's proportionate share at MD 0.03979516%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,364)
Employer's proportionate share of system NOL/(A) at MD **\$ (44,422)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,865)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,218)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,169)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (204)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (4,373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,518
Changes of assumptions	\$ 0	\$ 141
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,577
Changes in proportionate share	\$ 0	\$ 470
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,706)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,235)
2 nd Fiscal Year	(4,235)
3 rd Fiscal Year	(3,284)
4 th Fiscal Year	(952)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,706)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00241687%
Employer's proportionate share at MD 0.00250500%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,009)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,796)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,628)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,791)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (262)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (234)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 158
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 603
Changes in proportionate share	\$ 59	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 59	\$ 784
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	\$ (226)
2 nd Fiscal Year	(235)
3 rd Fiscal Year	(205)
4 th Fiscal Year	(60)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00637798%
Employer's proportionate share at MD 0.00599368%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,662)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,691)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,896)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,070)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (628)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (615)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 379
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,442
Changes in proportionate share	\$ 60	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 1,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,805)

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	\$ (594)
2 nd Fiscal Year	(591)
3 rd Fiscal Year	(477)
4 th Fiscal Year	(143)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06125161%
Employer's proportionate share at MD 0.05791547%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,563)
Employer's proportionate share of system NOL/(A) at MD \$ (64,649)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,638)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,068)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (230)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,298)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,664
Changes of assumptions	\$ 0	\$ 205
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,938
Changes in proportionate share	\$ 521	\$ 777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 521	\$ 18,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,063)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,096)
2 nd Fiscal Year	(5,961)
3 rd Fiscal Year	(4,620)
4 th Fiscal Year	(1,386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03873174%
Employer's proportionate share at MD 0.03966143%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,164)
Employer's proportionate share of system NOL/(A) at MD **\$ (44,273)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,778)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,016)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,155)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 111
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (4,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,509
Changes of assumptions	\$ 0	\$ 140
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,545
Changes in proportionate share	\$ 294	\$ 145
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 294	\$ 12,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,045)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,906)
2 nd Fiscal Year	(3,960)
3 rd Fiscal Year	(3,230)
4 th Fiscal Year	(949)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00967798%
Employer's proportionate share at MD 0.00879582%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,039)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,819)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,717)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,310)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (922)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (850)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 556
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,117
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	\$ 2,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (819)
2 nd Fiscal Year	(823)
3 rd Fiscal Year	(695)
4 th Fiscal Year	(210)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.07009318%
Employer's proportionate share at MD 0.06690803%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,253)
Employer's proportionate share of system NOL/(A) at MD \$ (74,688)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,487)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (101,246)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,010)
- 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) \$ (6,922)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,233
Changes of assumptions	\$ 0	\$ 237
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,102
Changes in proportionate share	\$ 497	\$ 217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 497	\$ 20,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,292)

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	\$ (6,689)
2 nd Fiscal Year	(6,650)
3 rd Fiscal Year	(5,352)
4 th Fiscal Year	(1,601)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,292)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00014908%
Employer's proportionate share at MD 0.00026001%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62)
Employer's proportionate share of system NOL/(A) at MD **\$ (290)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (169)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (393)

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) \$ (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) **\$ (31)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 63
Changes in proportionate share	\$ 8	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 97
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30)
2 nd Fiscal Year	(30)
3 rd Fiscal Year	(22)
4 th Fiscal Year	(6)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (89)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00492551%
Employer's proportionate share at MD 0.00413876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,056)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,620)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,690)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,263)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (434)
▪ 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) **\$ (403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 262
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 996
Changes in proportionate share	\$ 123	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 123	\$ 1,309
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	\$ (388)
2 nd Fiscal Year	(380)
3 rd Fiscal Year	(318)
4 th Fiscal Year	(99)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00070595%
Employer's proportionate share at MD 0.00054836%

Employer's proportionate share of system NOL/(A) at prior MD \$ (295)
Employer's proportionate share of system NOL/(A) at MD **\$ (612)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (830)

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) \$ (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) **\$ (63)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 132
Changes in proportionate share	\$ 25	\$ 30
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62)
2 nd Fiscal Year	(58)
3 rd Fiscal Year	(41)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00138141%
Employer's proportionate share at MD 0.00126912%

Employer's proportionate share of system NOL/(A) at prior MD \$ (577)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,417)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (825)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,920)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (133)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 305
Changes in proportionate share	\$ 17	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (129)
2 nd Fiscal Year	(125)
3 rd Fiscal Year	(102)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08147193%
Employer's proportionate share at MD 0.08246099%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,002)
Employer's proportionate share of system NOL/(A) at MD **\$ (92,049)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (53,595)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (124,780)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,639)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (468)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (9,107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,217
Changes of assumptions	\$ 0	\$ 292
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,846
Changes in proportionate share	\$ 0	\$ 838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 26,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,193)

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	\$ (8,821)
2 nd Fiscal Year	(8,702)
3 rd Fiscal Year	(6,697)
4 th Fiscal Year	(1,973)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (26,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03037003%
Employer's proportionate share at MD 0.03390207%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,675)
Employer's proportionate share of system NOL/(A) at MD **\$ (37,844)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,035)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,301)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,552)
- 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) **\$ (3,594)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,145
Changes of assumptions	\$ 0	\$ 120
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,159
Changes in proportionate share	\$ 335	\$ 551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 335	\$ 10,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,640)

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	\$ (3,476)
2 nd Fiscal Year	(3,537)
3 rd Fiscal Year	(2,816)
4 th Fiscal Year	(811)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00039369%
Employer's proportionate share at MD 0.00039806%

Employer's proportionate share of system NOL/(A) at prior MD \$ (164)
Employer's proportionate share of system NOL/(A) at MD **\$ (444)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (259)
- 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) \$ (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	\$ 25
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 96
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	\$ 123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (123)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (40)
2 nd Fiscal Year	(40)
3 rd Fiscal Year	(33)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00008535%
Employer's proportionate share at MD 0.00010215%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36)
Employer's proportionate share of system NOL/(A) at MD **\$ (114)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (155)

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) \$ 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) **\$ (6)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25
Changes in proportionate share	\$ 11	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 34
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5)
2 nd Fiscal Year	(6)
3 rd Fiscal Year	(9)
4 th Fiscal Year	(2)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00202027%
Employer's proportionate share at MD 0.00194983%

Employer's proportionate share of system NOL/(A) at prior MD \$ (843)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,177)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,267)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,950)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (204)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (179)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 123
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 469
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	\$ 599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (554)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (173)
2 nd Fiscal Year	(178)
3 rd Fiscal Year	(158)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (554)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073238%
Employer's proportionate share at MD 0.00068686%

Employer's proportionate share of system NOL/(A) at prior MD \$ (306)
Employer's proportionate share of system NOL/(A) at MD \$ (767)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (446)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,039)

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) \$ 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) \$ (62)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 165
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	\$ 210
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	\$ (60)
2 nd Fiscal Year	(63)
3 rd Fiscal Year	(55)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00614249%
Employer's proportionate share at MD 0.01145579%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,564)
Employer's proportionate share of system NOL/(A) at MD \$ (12,788)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,446)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,200)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (379)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (1,579)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 725
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,757
Changes in proportionate share	\$ 0	\$ 860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,383)

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	\$ (1,539)
2 nd Fiscal Year	(1,534)
3 rd Fiscal Year	(1,034)
4 th Fiscal Year	(274)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,383)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00216597%
Employer's proportionate share at MD 0.00204384%

Employer's proportionate share of system NOL/(A) at prior MD \$ (904)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,281)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,328)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,093)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (214)
▪ 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) **\$ (214)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 129
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 492
Changes in proportionate share	\$ 19	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19	\$ 640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (621)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (207)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(162)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (621)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01523540%
Employer's proportionate share at MD 0.01427166%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,358)
Employer's proportionate share of system NOL/(A) at MD **\$ (15,931)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,276)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,596)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,495)
- 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) **\$ (1,424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 903
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,435
Changes in proportionate share	\$ 160	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 160	\$ 4,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,375)
2 nd Fiscal Year	(1,378)
3 rd Fiscal Year	(1,134)
4 th Fiscal Year	(341)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,229)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01664824%
Employer's proportionate share at MD 0.01754968%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,948)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,590)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,406)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,556)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,839)
▪ 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) **\$ (1,767)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,110
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,224
Changes in proportionate share	\$ 225	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 225	\$ 5,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,312)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,706)
2 nd Fiscal Year	(1,747)
3 rd Fiscal Year	(1,440)
4 th Fiscal Year	(420)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00052636%
Employer's proportionate share at MD 0.00068932%

Employer's proportionate share of system NOL/(A) at prior MD \$ (220)
Employer's proportionate share of system NOL/(A) at MD \$ (769)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (448)
- 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) \$ (72)
▪ 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) \$ (70)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 44
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 166
Changes in proportionate share	\$ 21	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (68)
2 nd Fiscal Year	(73)
3 rd Fiscal Year	(60)
4 th Fiscal Year	(16)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00499459%
Employer's proportionate share at MD 0.00501097%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,084)
Employer's proportionate share of system NOL/(A) at MD \$ (5,594)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,257)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,583)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (525)
- 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) \$ (509)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 317
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,206
Changes in proportionate share	\$ 29	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 1,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,515)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (492)
2 nd Fiscal Year	(497)
3 rd Fiscal Year	(407)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,515)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.68991274%
Employer's proportionate share at MD 0.68131880%

Employer's proportionate share of system NOL/(A) at prior MD \$ (287,929)
Employer's proportionate share of system NOL/(A) at MD **\$ (760,537)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (442,822)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,030,976)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (71,382)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (73,186)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43,102
Changes of assumptions	\$ 0	\$ 2,413
Net difference between projected and actual earnings on investments	\$ 0	\$ 163,970
Changes in proportionate share	\$ 1,342	\$ 4,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,342	\$ 213,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (212,201)

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	\$ (70,816)
2 nd Fiscal Year	(70,098)
3 rd Fiscal Year	(54,986)
4 th Fiscal Year	(16,300)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (212,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01485541%
Employer's proportionate share at MD 0.01852476%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,200)
Employer's proportionate share of system NOL/(A) at MD **\$ (20,679)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,040)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,032)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,941)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (143)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,084)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,172
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,458
Changes in proportionate share	\$ 179	\$ 573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 179	\$ 6,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,090)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,019)
2 nd Fiscal Year	(2,052)
3 rd Fiscal Year	(1,575)
4 th Fiscal Year	(443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,090)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04674984%
Employer's proportionate share at MD 0.04679413%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,511)
Employer's proportionate share of system NOL/(A) at MD **\$ (52,235)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,414)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,809)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,903)
- 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) **\$ (5,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,960
Changes of assumptions	\$ 0	\$ 166
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,262
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	\$ 15,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,168)

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	\$ (5,199)
2 nd Fiscal Year	(5,061)
3 rd Fiscal Year	(3,788)
4 th Fiscal Year	(1,120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02329150%
Employer's proportionate share at MD 0.02472016%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,720)
Employer's proportionate share of system NOL/(A) at MD **\$ (27,594)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,067)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,407)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,590)
- 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) **\$ (2,585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,564
Changes of assumptions	\$ 0	\$ 88
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,949
Changes in proportionate share	\$ 173	\$ 223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 7,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,651)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,499)
2 nd Fiscal Year	(2,530)
3 rd Fiscal Year	(2,030)
4 th Fiscal Year	(591)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,651)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2519: Home Forward

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.14138660%
Employer's proportionate share at MD 0.13862370%

Employer's proportionate share of system NOL/(A) at prior MD \$ (59,006)
Employer's proportionate share of system NOL/(A) at MD **\$ (154,742)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,098)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (209,766)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,524)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (671)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (15,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,770
Changes of assumptions	\$ 0	\$ 491
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,362
Changes in proportionate share	\$ 431	\$ 1,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 431	\$ 44,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,652)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,712)
2 nd Fiscal Year	(14,454)
3 rd Fiscal Year	(11,168)
4 th Fiscal Year	(3,317)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43,652)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.07388221%
Employer's proportionate share at MD 0.01273186%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,834)
Employer's proportionate share of system NOL/(A) at MD \$ (14,212)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,275)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,266)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,334)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,169
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 2,835

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 805
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,064
Changes in proportionate share	\$ 9,578	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,578	\$ 3,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,664

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	\$ 2,879
2 nd Fiscal Year	2,874
3 rd Fiscal Year	214
4 th Fiscal Year	(305)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10419240%
Employer's proportionate share at MD 0.10468392%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,484)
Employer's proportionate share of system NOL/(A) at MD **\$ (116,856)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (68,039)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,408)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,968)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 398
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (10,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,623
Changes of assumptions	\$ 0	\$ 371
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,194
Changes in proportionate share	\$ 734	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 734	\$ 32,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,531)

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	\$ (10,206)
2 nd Fiscal Year	(10,334)
3 rd Fiscal Year	(8,486)
4 th Fiscal Year	(2,505)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03220769%
Employer's proportionate share at MD 0.03405589%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,442)
Employer's proportionate share of system NOL/(A) at MD \$ (38,016)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,135)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,534)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,568)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (3,833)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,154
Changes of assumptions	\$ 0	\$ 121
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,196
Changes in proportionate share	\$ 0	\$ 527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,998)

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	\$ (3,715)
2 nd Fiscal Year	(3,673)
3 rd Fiscal Year	(2,796)
4 th Fiscal Year	(815)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01585795%
Employer's proportionate share at MD	0.01494561%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,618)
Employer's proportionate share of system NOL/(A) at MD	\$ (16,683)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,714)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (22,616)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,566)
▪ 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)	\$ (1,661)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 945
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,597
Changes in proportionate share	\$ 143	\$ 266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 4,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,718)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,609)
2 nd Fiscal Year	(1,561)
3 rd Fiscal Year	(1,191)
4 th Fiscal Year	(358)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,718)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03928636%
Employer's proportionate share at MD 0.04259608%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,396)
Employer's proportionate share of system NOL/(A) at MD **\$ (47,549)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,685)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,457)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,463)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (597)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,695
Changes of assumptions	\$ 0	\$ 151
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,251
Changes in proportionate share	\$ 0	\$ 1,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,244)

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	\$ (4,912)
2 nd Fiscal Year	(4,799)
3 rd Fiscal Year	(3,515)
4 th Fiscal Year	(1,019)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,244)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00263422%
Employer's proportionate share at MD 0.00271416%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,099)
Employer's proportionate share of system NOL/(A) at MD \$ (3,030)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,764)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,107)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (284)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (295)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 172
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 653
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	\$ 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	\$ (286)
2 nd Fiscal Year	(285)
3 rd Fiscal Year	(223)
4 th Fiscal Year	(65)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03001030%
Employer's proportionate share at MD 0.02660703%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,525)
Employer's proportionate share of system NOL/(A) at MD **\$ (29,701)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,293)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,262)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,788)
- 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) **\$ (2,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,683
Changes of assumptions	\$ 0	\$ 94
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,403
Changes in proportionate share	\$ 531	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 531	\$ 8,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,682)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,484)
2 nd Fiscal Year	(2,477)
3 rd Fiscal Year	(2,085)
4 th Fiscal Year	(637)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,682)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01294634%
Employer's proportionate share at MD 0.01295137%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,403)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,457)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,418)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,598)

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) \$ (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) **\$ (1,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 819
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,117
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	\$ 4,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,061)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,358)
2 nd Fiscal Year	(1,344)
3 rd Fiscal Year	(1,050)
4 th Fiscal Year	(310)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,061)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00046969%
Employer's proportionate share at MD 0.00040035%

Employer's proportionate share of system NOL/(A) at prior MD \$ (196)
Employer's proportionate share of system NOL/(A) at MD **\$ (447)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (260)
- 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) \$ (42)
▪ 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) **\$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 96
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	\$ 122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (35)
2 nd Fiscal Year	(34)
3 rd Fiscal Year	(31)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00337516%
Employer's proportionate share at MD 0.00243123%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,409)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,714)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,580)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,679)

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) \$ 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) **\$ (160)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 154
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 585
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	\$ 748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (151)
2 nd Fiscal Year	(160)
3 rd Fiscal Year	(177)
4 th Fiscal Year	(58)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00320800%
Employer's proportionate share at MD 0.00361509%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,339)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,035)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,350)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,470)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (379)
▪ 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) **\$ (356)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 229
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 870
Changes in proportionate share	\$ 86	\$ 63
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86	\$ 1,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,089)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (343)
2 nd Fiscal Year	(359)
3 rd Fiscal Year	(300)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,089)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00151956%
Employer's proportionate share at MD 0.00182122%

Employer's proportionate share of system NOL/(A) at prior MD \$ (634)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,033)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,184)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,756)

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) \$ (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) **\$ (221)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 115
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 438
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	\$ 622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (622)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (214)
2 nd Fiscal Year	(212)
3 rd Fiscal Year	(152)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00509484%
Employer's proportionate share at MD 0.00531831%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,126)
Employer's proportionate share of system NOL/(A) at MD \$ (5,937)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,457)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,048)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (557)
▪ 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) \$ (573)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 336
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,280
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	\$ 1,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,670)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (554)
2 nd Fiscal Year	(554)
3 rd Fiscal Year	(436)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00232817%
Employer's proportionate share at MD 0.00279600%

Employer's proportionate share of system NOL/(A) at prior MD \$ (972)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,121)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,817)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,231)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (293)
- 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) **\$ (288)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 673
Changes in proportionate share	\$ 63	\$ 73
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 63	\$ 933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (278)
2 nd Fiscal Year	(289)
3 rd Fiscal Year	(235)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06448741%
Employer's proportionate share at MD 0.06216313%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,913)
Employer's proportionate share of system NOL/(A) at MD \$ (69,391)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,403)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,066)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,513)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (315)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,828)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,933
Changes of assumptions	\$ 0	\$ 220
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,961
Changes in proportionate share	\$ 363	\$ 804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 363	\$ 19,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,555)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,612)
2 nd Fiscal Year	(6,470)
3 rd Fiscal Year	(4,986)
4 th Fiscal Year	(1,487)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,555)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00959894%
Employer's proportionate share at MD 0.01034864%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,006)
Employer's proportionate share of system NOL/(A) at MD **\$ (11,552)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,726)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,660)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,084)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (112)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (1,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 655
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,491
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	\$ 3,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,403)

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	\$ (1,160)
2 nd Fiscal Year	(1,141)
3 rd Fiscal Year	(853)
4 th Fiscal Year	(248)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00220777%
Employer's proportionate share at MD 0.00209680%

Employer's proportionate share of system NOL/(A) at prior MD \$ (921)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,341)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,363)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,173)

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) \$ 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) **\$ (216)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 505
Changes in proportionate share	\$ 17	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 653
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	\$ (208)
2 nd Fiscal Year	(208)
3 rd Fiscal Year	(169)
4 th Fiscal Year	(50)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01121106%
Employer's proportionate share at MD 0.01261380%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,679)
Employer's proportionate share of system NOL/(A) at MD \$ (14,080)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,198)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,087)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,322)
- 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) \$ (1,480)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 798
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,036
Changes in proportionate share	\$ 0	\$ 326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,205)

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	\$ (1,436)
2 nd Fiscal Year	(1,417)
3 rd Fiscal Year	(1,050)
4 th Fiscal Year	(302)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,205)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00798731%
Employer's proportionate share at MD 0.00765187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,333)
Employer's proportionate share of system NOL/(A) at MD \$ (8,542)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,973)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,579)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (802)
▪ 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) \$ (940)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 484
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,842
Changes in proportionate share	\$ 52	\$ 272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52	\$ 2,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,573)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (913)
2 nd Fiscal Year	(863)
3 rd Fiscal Year	(613)
4 th Fiscal Year	(183)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00153948%
Employer's proportionate share at MD 0.00149902%

Employer's proportionate share of system NOL/(A) at prior MD \$ (642)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,673)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (974)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,268)

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) \$ 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) **\$ (143)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 95
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 361
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	\$ 461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (438)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (138)
2 nd Fiscal Year	(143)
3 rd Fiscal Year	(121)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (438)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00090237%
Employer's proportionate share at MD 0.00092969%

Employer's proportionate share of system NOL/(A) at prior MD \$ (377)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,038)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (604)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,407)

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) \$ 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) **\$ (94)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 224
Changes in proportionate share	\$ 7	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (283)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (91)
2 nd Fiscal Year	(94)
3 rd Fiscal Year	(75)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (283)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02394183%
Employer's proportionate share at MD 0.02387833%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,992)
Employer's proportionate share of system NOL/(A) at MD **\$ (26,655)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,520)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,133)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,502)
- 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) **\$ (2,469)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,511
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,747
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	\$ 7,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,386)
2 nd Fiscal Year	(2,394)
3 rd Fiscal Year	(1,933)
4 th Fiscal Year	(571)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01084794%
Employer's proportionate share at MD 0.01239560%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,527)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,837)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,056)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,757)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,299)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (1,376)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 784
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,983
Changes in proportionate share	\$ 48	\$ 242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 4,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,005)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,333)
2 nd Fiscal Year	(1,341)
3 rd Fiscal Year	(1,036)
4 th Fiscal Year	(297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02386703%
Employer's proportionate share at MD 0.02928973%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,961)
Employer's proportionate share of system NOL/(A) at MD **\$ (32,695)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,037)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,321)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,069)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (450)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,519)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,853
Changes of assumptions	\$ 0	\$ 104
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,049
Changes in proportionate share	\$ 0	\$ 987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,993)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,417)
2 nd Fiscal Year	(3,393)
3 rd Fiscal Year	(2,482)
4 th Fiscal Year	(701)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,993)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00442420%
Employer's proportionate share at MD 0.00345302%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,846)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,855)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,244)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,225)

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) \$ 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) **\$ (282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 831
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	\$ 1,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (887)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (270)
2 nd Fiscal Year	(275)
3 rd Fiscal Year	(261)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (887)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2562: Wy'East Fire District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00112037%
Employer's proportionate share at MD 0.00114149%

Employer's proportionate share of system NOL/(A) at prior MD \$ (468)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,274)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (742)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,727)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (120)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
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	\$ 360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (360)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (122)
2 nd Fiscal Year	(120)
3 rd Fiscal Year	(92)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (360)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01695321%
Employer's proportionate share at MD 0.01702272%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,075)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,002)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,064)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,759)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,783)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (1,803)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,077
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,097
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	\$ 5,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,271)

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	\$ (1,744)
2 nd Fiscal Year	(1,740)
3 rd Fiscal Year	(1,379)
4 th Fiscal Year	(407)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00429776%
Employer's proportionate share at MD 0.00400778%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,794)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,474)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,605)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (420)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 254
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 965
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	\$ 1,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,172)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (377)
2 nd Fiscal Year	(379)
3 rd Fiscal Year	(319)
4 th Fiscal Year	(96)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,172)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00166131%
Employer's proportionate share at MD 0.00113440%

Employer's proportionate share of system NOL/(A) at prior MD \$ (693)
Employer's proportionate share of system NOL/(A) at MD \$ (1,266)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (737)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,717)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (119)
- 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) \$ (106)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 273
Changes in proportionate share	\$ 82	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102)
2 nd Fiscal Year	(95)
3 rd Fiscal Year	(82)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01049778%
Employer's proportionate share at MD	0.01211794%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,381)
Employer's proportionate share of system NOL/(A) at MD	\$ (13,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,337)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,270)
▪ 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)	\$ (1,397)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 767
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,916
Changes in proportionate share	\$ 0	\$ 282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,008)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,354)
2 nd Fiscal Year	(1,349)
3 rd Fiscal Year	(1,014)
4 th Fiscal Year	(290)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04571228%
Employer's proportionate share at MD 0.04745539%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,078)
Employer's proportionate share of system NOL/(A) at MD **\$ (52,973)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,844)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,810)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,972)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (5,420)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,002
Changes of assumptions	\$ 0	\$ 168
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,421
Changes in proportionate share	\$ 0	\$ 832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,423)

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	\$ (5,255)
2 nd Fiscal Year	(5,155)
3 rd Fiscal Year	(3,878)
4 th Fiscal Year	(1,135)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00763967%
Employer's proportionate share at MD 0.00765556%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,188)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,546)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,976)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,584)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (802)
- 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) **\$ (882)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 484
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,842
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	\$ 2,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (855)
2 nd Fiscal Year	(830)
3 rd Fiscal Year	(621)
4 th Fiscal Year	(183)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00350648%
Employer's proportionate share at MD 0.00423231%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,463)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,724)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,751)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,404)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (443)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (472)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 268
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,019
Changes in proportionate share	\$ 34	\$ 114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 1,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (458)
2 nd Fiscal Year	(464)
3 rd Fiscal Year	(359)
4 th Fiscal Year	(101)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00435044%
Employer's proportionate share at MD 0.00361089%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,816)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,031)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,347)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,464)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (378)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 115
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (263)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 228
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 869
Changes in proportionate share	\$ 228	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 228	\$ 1,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (882)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (251)
2 nd Fiscal Year	(269)
3 rd Fiscal Year	(276)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (882)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00044720%
Employer's proportionate share at MD 0.00133706%

Employer's proportionate share of system NOL/(A) at prior MD \$ (187)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,493)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (869)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,023)

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) \$ (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) **\$ (194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 85
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 322
Changes in proportionate share	\$ 11	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (540)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (189)
2 nd Fiscal Year	(190)
3 rd Fiscal Year	(127)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (540)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00383381%
Employer's proportionate share at MD 0.00343469%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,600)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,834)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,232)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,197)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (360)
- 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) **\$ (303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 217
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 827
Changes in proportionate share	\$ 115	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 115	\$ 1,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (941)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (291)
2 nd Fiscal Year	(299)
3 rd Fiscal Year	(269)
4 th Fiscal Year	(82)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00688536%
Employer's proportionate share at MD 0.00788688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,874)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,804)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,126)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,934)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (826)
- 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) **\$ (736)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 499
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,898
Changes in proportionate share	\$ 267	\$ 156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 267	\$ 2,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,314)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (709)
2 nd Fiscal Year	(758)
3 rd Fiscal Year	(659)
4 th Fiscal Year	(189)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01995075%
Employer's proportionate share at MD 0.02077573%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,326)
Employer's proportionate share of system NOL/(A) at MD **\$ (23,191)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,503)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,438)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,177)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (145)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (2,322)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,314
Changes of assumptions	\$ 0	\$ 74
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,000
Changes in proportionate share	\$ 0	\$ 279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,667)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,249)
2 nd Fiscal Year	(2,221)
3 rd Fiscal Year	(1,699)
4 th Fiscal Year	(497)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03736967%
Employer's proportionate share at MD 0.04422602%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,596)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,368)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,745)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,923)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,634)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (813)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (5,447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,798
Changes of assumptions	\$ 0	\$ 157
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,644
Changes in proportionate share	\$ 0	\$ 1,663
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,293)
2 nd Fiscal Year	(5,189)
3 rd Fiscal Year	(3,722)
4 th Fiscal Year	(1,058)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00156760%
Employer's proportionate share at MD 0.00161194%

Employer's proportionate share of system NOL/(A) at prior MD \$ (654)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,799)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,048)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,439)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (169)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (176)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 388
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	\$ 511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170)
2 nd Fiscal Year	(170)
3 rd Fiscal Year	(132)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00622788%
Employer's proportionate share at MD 0.00652703%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,599)
Employer's proportionate share of system NOL/(A) at MD \$ (7,286)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,242)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,877)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (684)
▪ 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) \$ (706)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 413
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,571
Changes in proportionate share	\$ 0	\$ 51
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,058)

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	\$ (683)
2 nd Fiscal Year	(683)
3 rd Fiscal Year	(535)
4 th Fiscal Year	(156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,058)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00287692%
Employer's proportionate share at MD 0.00290188%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,201)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,239)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,886)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,391)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (304)
- 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) **\$ (310)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 184
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 698
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	\$ 903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (300)
2 nd Fiscal Year	(300)
3 rd Fiscal Year	(235)
4 th Fiscal Year	(69)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00268088%
Employer's proportionate share at MD 0.00278137%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,119)
Employer's proportionate share of system NOL/(A) at MD \$ (3,105)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,808)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,209)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (291)
- 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) \$ (259)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 176
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 669
Changes in proportionate share	\$ 65	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65	\$ 871
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	\$ (250)
2 nd Fiscal Year	(263)
3 rd Fiscal Year	(227)
4 th Fiscal Year	(67)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00850945%
Employer's proportionate share at MD 0.00960667%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,551)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,724)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,244)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,537)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,006)
- 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) **\$ (1,132)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 608
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,312
Changes in proportionate share	\$ 0	\$ 256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,210)

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	\$ (1,099)
2 nd Fiscal Year	(1,082)
3 rd Fiscal Year	(799)
4 th Fiscal Year	(230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00485191%
Employer's proportionate share at MD 0.00452965%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,025)
Employer's proportionate share of system NOL/(A) at MD \$ (5,056)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,944)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,854)

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) \$ 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) \$ (426)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 287
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,090
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	\$ 1,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (410)
2 nd Fiscal Year	(419)
3 rd Fiscal Year	(361)
4 th Fiscal Year	(108)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04234038%
Employer's proportionate share at MD	0.04455608%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,670)
Employer's proportionate share of system NOL/(A) at MD	\$ (49,737)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (28,959)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (67,423)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,668)
▪ 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)	\$ (5,064)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,819
Changes of assumptions	\$ 0	\$ 158
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,723
Changes in proportionate share	\$ 0	\$ 764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,464)

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	\$ (4,909)
2 nd Fiscal Year	(4,837)
3 rd Fiscal Year	(3,651)
4 th Fiscal Year	(1,066)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00281351%
Employer's proportionate share at MD 0.00297607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,174)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,322)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,934)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,503)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (312)
▪ 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) **\$ (419)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 188
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 716
Changes in proportionate share	\$ 0	\$ 188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,103)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (408)
2 nd Fiscal Year	(378)
3 rd Fiscal Year	(245)
4 th Fiscal Year	(71)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.60367796%
Employer's proportionate share at MD 0.61648393%

Employer's proportionate share of system NOL/(A) at prior MD \$ (251,939)
Employer's proportionate share of system NOL/(A) at MD **\$ (688,163)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (400,682)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (932,867)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (64,589)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,169)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (66,758)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,000
Changes of assumptions	\$ 0	\$ 2,183
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,367
Changes in proportionate share	\$ 0	\$ 4,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 193,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (193,761)

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	\$ (64,614)
2 nd Fiscal Year	(64,225)
3 rd Fiscal Year	(50,173)
4 th Fiscal Year	(14,749)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (193,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01792873%
Employer's proportionate share at MD 0.02222946%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,482)
Employer's proportionate share of system NOL/(A) at MD **\$ (24,814)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,448)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,638)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,329)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (419)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,748)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,406
Changes of assumptions	\$ 0	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,350
Changes in proportionate share	\$ 0	\$ 888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,723)

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	\$ (2,671)
2 nd Fiscal Year	(2,633)
3 rd Fiscal Year	(1,888)
4 th Fiscal Year	(532)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,723)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07514517%
Employer's proportionate share at MD	0.07786027%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (31,361)
Employer's proportionate share of system NOL/(A) at MD	\$ (86,913)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (50,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (117,819)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,157)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (118)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (8,275)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,926
Changes of assumptions	\$ 0	\$ 276
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,738
Changes in proportionate share	\$ 113	\$ 424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 24,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,251)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,005)
2 nd Fiscal Year	(8,024)
3 rd Fiscal Year	(6,360)
4 th Fiscal Year	(1,863)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,251)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00077404%
Employer's proportionate share at MD 0.00072209%

Employer's proportionate share of system NOL/(A) at prior MD \$ (323)
Employer's proportionate share of system NOL/(A) at MD \$ (806)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (469)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,093)

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) \$ (71)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 174
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	\$ 223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (213)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (68)
2 nd Fiscal Year	(68)
3 rd Fiscal Year	(58)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00670269%
Employer's proportionate share at MD 0.00651305%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,797)
Employer's proportionate share of system NOL/(A) at MD \$ (7,270)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,233)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,856)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (682)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (693)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 412
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,567
Changes in proportionate share	\$ 29	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 2,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,015)

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	\$ (671)
2 nd Fiscal Year	(665)
3 rd Fiscal Year	(524)
4 th Fiscal Year	(156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00704000%
Employer's proportionate share at MD 0.00688438%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,938)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,685)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,474)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,417)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (721)
- 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) **\$ (749)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 436
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,657
Changes in proportionate share	\$ 24	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24	\$ 2,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,159)

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	\$ (725)
2 nd Fiscal Year	(713)
3 rd Fiscal Year	(555)
4 th Fiscal Year	(165)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00416629%
Employer's proportionate share at MD 0.00429806%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,739)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,798)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,794)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,504)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (450)
- 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) **\$ (474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 272
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,034
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	\$ 1,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,368)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (459)
2 nd Fiscal Year	(455)
3 rd Fiscal Year	(351)
4 th Fiscal Year	(103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00070854%
Employer's proportionate share at MD 0.00071359%

Employer's proportionate share of system NOL/(A) at prior MD \$ (296)
Employer's proportionate share of system NOL/(A) at MD \$ (797)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (464)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,080)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (75)
- 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) \$ (77)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 45
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 172
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	\$ 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	\$ (74)
2 nd Fiscal Year	(73)
3 rd Fiscal Year	(59)
4 th Fiscal Year	(17)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00146416%
Employer's proportionate share at MD 0.00160551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (611)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,792)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,043)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,429)

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) \$ (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) **\$ (221)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 386
Changes in proportionate share	\$ 0	\$ 95
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (589)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (216)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(132)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (589)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00188740%
Employer's proportionate share at MD 0.00201090%

Employer's proportionate share of system NOL/(A) at prior MD \$ (788)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,245)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,307)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,043)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (211)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 127
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 484
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	\$ 676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (235)
2 nd Fiscal Year	(227)
3 rd Fiscal Year	(167)
4 th Fiscal Year	(48)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00331153%
Employer's proportionate share at MD 0.00363274%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,382)
Employer's proportionate share of system NOL/(A) at MD \$ (4,055)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,361)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,497)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (381)
- 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) \$ (407)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 230
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 874
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	\$ 1,173
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	\$ (394)
2 nd Fiscal Year	(392)
3 rd Fiscal Year	(300)
4 th Fiscal Year	(87)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00129620%
Employer's proportionate share at MD 0.00057615%

Employer's proportionate share of system NOL/(A) at prior MD \$ (541)
Employer's proportionate share of system NOL/(A) at MD \$ (643)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (374)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (872)

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) \$ 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) \$ (14)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 139
Changes in proportionate share	\$ 113	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 181
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	(10)
3 rd Fiscal Year	(32)
4 th Fiscal Year	(14)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00876542%
Employer's proportionate share at MD 0.00778842%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,658)
Employer's proportionate share of system NOL/(A) at MD \$ (8,694)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,062)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,785)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (816)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (785)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 493
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,874
Changes in proportionate share	\$ 153	\$ 61
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 2,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,303)

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	\$ (758)
2 nd Fiscal Year	(749)
3 rd Fiscal Year	(610)
4 th Fiscal Year	(186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01045449%
Employer's proportionate share at MD	0.01171924%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,363)
Employer's proportionate share of system NOL/(A) at MD	\$ (13,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,617)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,734)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,228)
▪ 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)	\$ (1,325)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 741
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,820
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	\$ 3,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,820)

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	\$ (1,284)
2 nd Fiscal Year	(1,281)
3 rd Fiscal Year	(975)
4 th Fiscal Year	(280)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00138685%
Employer's proportionate share at MD 0.00147500%

Employer's proportionate share of system NOL/(A) at prior MD \$ (579)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,647)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (959)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,232)

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) \$ (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) **\$ (158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 355
Changes in proportionate share	\$ 6	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (152)
2 nd Fiscal Year	(152)
3 rd Fiscal Year	(121)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00432708%
Employer's proportionate share at MD 0.00448915%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,806)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,011)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,918)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,793)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (470)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (465)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 284
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,080
Changes in proportionate share	\$ 27	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 1,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,379)

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	\$ (450)
2 nd Fiscal Year	(455)
3 rd Fiscal Year	(367)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03796876%
Employer's proportionate share at MD 0.03925491%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,846)
Employer's proportionate share of system NOL/(A) at MD **\$ (43,819)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,514)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,401)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,113)
- 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) **\$ (4,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,483
Changes of assumptions	\$ 0	\$ 139
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,447
Changes in proportionate share	\$ 100	\$ 201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100	\$ 12,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,170)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,005)
2 nd Fiscal Year	(4,021)
3 rd Fiscal Year	(3,205)
4 th Fiscal Year	(939)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00204317%
Employer's proportionate share at MD 0.00191602%

Employer's proportionate share of system NOL/(A) at prior MD \$ (853)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,139)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,245)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,899)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (201)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (185)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 121
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 461
Changes in proportionate share	\$ 35	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (554)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (178)
2 nd Fiscal Year	(179)
3 rd Fiscal Year	(151)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (554)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.28273209%
Employer's proportionate share at MD 0.30141670%

Employer's proportionate share of system NOL/(A) at prior MD \$ (117,996)
Employer's proportionate share of system NOL/(A) at MD \$ (336,463)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (195,905)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (456,106)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,580)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,299)
 - 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) \$ (32,879)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,068
Changes of assumptions	\$ 0	\$ 1,068
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,541
Changes in proportionate share	\$ 0	\$ 2,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 95,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,649)

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	\$ (31,830)
2 nd Fiscal Year	(31,822)
3 rd Fiscal Year	(24,785)
4 th Fiscal Year	(7,211)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (95,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048665%
Employer's proportionate share at MD 0.00030683%

Employer's proportionate share of system NOL/(A) at prior MD \$ (203)
Employer's proportionate share of system NOL/(A) at MD **\$ (343)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (199)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (464)

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) \$ 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) **\$ (17)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 74
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	\$ 94
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16)
2 nd Fiscal Year	(18)
3 rd Fiscal Year	(21)
4 th Fiscal Year	(7)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (62)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00471718%
Employer's proportionate share at MD 0.00523564%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,969)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,844)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,403)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,923)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (549)
▪ 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) **\$ (467)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 331
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,260
Changes in proportionate share	\$ 199	\$ 81
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 199	\$ 1,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,492)

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	\$ (448)
2 nd Fiscal Year	(483)
3 rd Fiscal Year	(435)
4 th Fiscal Year	(125)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,492)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00095942%
Employer's proportionate share at MD 0.00101204%

Employer's proportionate share of system NOL/(A) at prior MD \$ (400)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,130)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (658)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,531)

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) \$ (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) **\$ (112)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 244
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	\$ 323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (109)
2 nd Fiscal Year	(108)
3 rd Fiscal Year	(82)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00067122%
Employer's proportionate share at MD 0.00075557%

Employer's proportionate share of system NOL/(A) at prior MD \$ (280)
Employer's proportionate share of system NOL/(A) at MD **\$ (843)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (491)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,143)

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) \$ (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) **\$ (84)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 48
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 182
Changes in proportionate share	\$ 3	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 246
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	\$ (82)
2 nd Fiscal Year	(81)
3 rd Fiscal Year	(62)
4 th Fiscal Year	(18)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00721306%
Employer's proportionate share at MD 0.00604355%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,010)
Employer's proportionate share of system NOL/(A) at MD \$ (6,746)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,928)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,145)

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) \$ 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) \$ (568)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 382
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,454
Changes in proportionate share	\$ 183	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 183	\$ 1,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (547)
2 nd Fiscal Year	(543)
3 rd Fiscal Year	(464)
4 th Fiscal Year	(145)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07170507%
Employer's proportionate share at MD 0.07353015%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,925)
Employer's proportionate share of system NOL/(A) at MD **\$ (82,080)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,791)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (111,266)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,704)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (413)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (8,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,652
Changes of assumptions	\$ 0	\$ 260
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,696
Changes in proportionate share	\$ 0	\$ 778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,386)

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	\$ (7,861)
2 nd Fiscal Year	(7,776)
3 rd Fiscal Year	(5,990)
4 th Fiscal Year	(1,759)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00371610%
Employer's proportionate share at MD 0.00538675%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,551)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,013)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,501)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,151)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (564)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (119)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 341
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,296
Changes in proportionate share	\$ 0	\$ 270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (665)
2 nd Fiscal Year	(662)
3 rd Fiscal Year	(471)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00362274%
Employer's proportionate share at MD 0.00287717%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,512)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,212)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,870)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,354)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (301)
▪ 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) **\$ (246)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 182
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 692
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	\$ 884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (762)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (236)
2 nd Fiscal Year	(238)
3 rd Fiscal Year	(219)
4 th Fiscal Year	(69)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (762)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00115596%
Employer's proportionate share at MD 0.00117707%

Employer's proportionate share of system NOL/(A) at prior MD \$ (482)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,314)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (765)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,781)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (123)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 283
Changes in proportionate share	\$ 6	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 364
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	\$ (118)
2 nd Fiscal Year	(118)
3 rd Fiscal Year	(95)
4 th Fiscal Year	(28)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00455474%
Employer's proportionate share at MD 0.00635978%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,901)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,099)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,134)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,624)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (666)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (825)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 402
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,531
Changes in proportionate share	\$ 0	\$ 346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,302)

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	\$ (803)
2 nd Fiscal Year	(793)
3 rd Fiscal Year	(553)
4 th Fiscal Year	(152)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00736688%
Employer's proportionate share at MD 0.00833430%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,074)
Employer's proportionate share of system NOL/(A) at MD \$ (9,303)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,417)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,612)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (873)
- 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) \$ (989)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 527
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,006
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	\$ 2,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,800)

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	\$ (960)
2 nd Fiscal Year	(946)
3 rd Fiscal Year	(694)
4 th Fiscal Year	(199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00255942%
Employer's proportionate share at MD 0.00304986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,068)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,404)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,982)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,615)

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) \$ 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) **\$ (311)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 193
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 734
Changes in proportionate share	\$ 70	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70	\$ 1,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (945)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (300)
2 nd Fiscal Year	(314)
3 rd Fiscal Year	(258)
4 th Fiscal Year	(73)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00341344%
Employer's proportionate share at MD 0.00265376%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,425)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,962)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,725)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,016)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (278)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (230)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 168
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 639
Changes in proportionate share	\$ 118	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118	\$ 821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (703)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (221)
2 nd Fiscal Year	(218)
3 rd Fiscal Year	(201)
4 th Fiscal Year	(63)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00031796%
Employer's proportionate share at MD 0.00078322%

Employer's proportionate share of system NOL/(A) at prior MD \$ (133)
Employer's proportionate share of system NOL/(A) at MD **\$ (874)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (509)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,185)

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) \$ (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) **\$ (120)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 188
Changes in proportionate share	\$ 0	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (117)
2 nd Fiscal Year	(115)
3 rd Fiscal Year	(71)
4 th Fiscal Year	(19)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00116797%
Employer's proportionate share at MD 0.00115259%

Employer's proportionate share of system NOL/(A) at prior MD \$ (487)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,287)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (749)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,744)

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) \$ 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) **\$ (114)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 73
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 277
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	\$ 354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (110)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(93)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00167989%
Employer's proportionate share at MD 0.00197127%

Employer's proportionate share of system NOL/(A) at prior MD \$ (701)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,200)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,281)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,983)

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) \$ (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) **\$ (224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 125
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 474
Changes in proportionate share	\$ 5	\$ 46
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 652
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	\$ (217)
2 nd Fiscal Year	(218)
3 rd Fiscal Year	(166)
4 th Fiscal Year	(47)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00104557%
Employer's proportionate share at MD 0.00326616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (436)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,646)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,123)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,942)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (342)
- 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) **\$ (488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 207
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 786
Changes in proportionate share	\$ 10	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 1,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,342)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (477)
2 nd Fiscal Year	(477)
3 rd Fiscal Year	(309)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00263042%
Employer's proportionate share at MD 0.00120743%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,098)
Employer's proportionate share of system NOL/(A) at MD \$ (1,348)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (785)
- 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) \$ (127)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 167
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ 40

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 291
Changes in proportionate share	\$ 342	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 342	\$ 371
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	\$ 45
2 nd Fiscal Year	25
3 rd Fiscal Year	(70)
4 th Fiscal Year	(29)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00320467%
Employer's proportionate share at MD 0.00353607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,337)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,947)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,298)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,351)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (370)
- 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) **\$ (348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 224
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 851
Changes in proportionate share	\$ 73	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 1,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,067)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (336)
2 nd Fiscal Year	(351)
3 rd Fiscal Year	(294)
4 th Fiscal Year	(85)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00730956%
Employer's proportionate share at MD 0.00644613%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,051)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,196)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,190)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (675)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (660)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 408
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,551
Changes in proportionate share	\$ 135	\$ 74
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 135	\$ 2,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (638)
2 nd Fiscal Year	(626)
3 rd Fiscal Year	(503)
4 th Fiscal Year	(154)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00065093%
Employer's proportionate share at MD 0.00048908%

Employer's proportionate share of system NOL/(A) at prior MD \$ (272)
Employer's proportionate share of system NOL/(A) at MD **\$ (546)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (318)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (740)

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) \$ (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) **\$ (69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 118
Changes in proportionate share	\$ 26	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 199
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	\$ (68)
2 nd Fiscal Year	(58)
3 rd Fiscal Year	(36)
4 th Fiscal Year	(12)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00050509%
Employer's proportionate share at MD 0.00053213%

Employer's proportionate share of system NOL/(A) at prior MD \$ (211)
Employer's proportionate share of system NOL/(A) at MD \$ (594)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (346)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (805)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (56)
- 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) \$ (59)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 128
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	\$ 169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (169)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57)
2 nd Fiscal Year	(56)
3 rd Fiscal Year	(43)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00019958%
Employer's proportionate share at MD 0.00021436%

Employer's proportionate share of system NOL/(A) at prior MD \$ (83)
Employer's proportionate share of system NOL/(A) at MD **\$ (239)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (139)
- 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) \$ (22)
▪ 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) **\$ (31)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 52
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	\$ 81
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31)
2 nd Fiscal Year	(27)
3 rd Fiscal Year	(17)
4 th Fiscal Year	(5)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:

- 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	\$ 328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (328)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (192)
2 nd Fiscal Year	(136)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073582%
Employer's proportionate share at MD 0.00104844%

Employer's proportionate share of system NOL/(A) at prior MD \$ (307)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (681)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,587)

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) \$ (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) **\$ (169)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 252
Changes in proportionate share	\$ 0	\$ 112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (165)
2 nd Fiscal Year	(152)
3 rd Fiscal Year	(92)
4 th Fiscal Year	(25)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.11600789%
Employer's proportionate share at MD 0.12117034%

Employer's proportionate share of system NOL/(A) at prior MD \$ (48,415)
Employer's proportionate share of system NOL/(A) at MD **\$ (135,259)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (78,754)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (183,356)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,695)
- 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) **\$ (12,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,665
Changes of assumptions	\$ 0	\$ 429
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,162
Changes in proportionate share	\$ 527	\$ 806
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 527	\$ 38,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,535)

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	\$ (12,316)
2 nd Fiscal Year	(12,407)
3 rd Fiscal Year	(9,914)
4 th Fiscal Year	(2,899)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (37,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00419243%
Employer's proportionate share at MD 0.00441498%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,750)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,928)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,870)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,681)

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) \$ (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) **\$ (496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 279
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,063
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	\$ 1,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,424)

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	\$ (480)
2 nd Fiscal Year	(475)
3 rd Fiscal Year	(362)
4 th Fiscal Year	(106)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.56490398%
Employer's proportionate share at MD 0.58338333%

Employer's proportionate share of system NOL/(A) at prior MD \$ (235,757)
Employer's proportionate share of system NOL/(A) at MD \$ (651,214)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (379,169)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (882,779)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (61,121)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 798
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (60,323)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,906
Changes of assumptions	\$ 0	\$ 2,066
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,400
Changes in proportionate share	\$ 3,490	\$ 2,885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,490	\$ 182,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (178,767)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58,294)
2 nd Fiscal Year	(58,910)
3 rd Fiscal Year	(47,606)
4 th Fiscal Year	(13,957)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (178,767)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00863999%
Employer's proportionate share at MD 0.00699574%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,606)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,809)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,547)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,586)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (733)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 443
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,684
Changes in proportionate share	\$ 256	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 256	\$ 2,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,931)

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	\$ (617)
2 nd Fiscal Year	(612)
3 rd Fiscal Year	(534)
4 th Fiscal Year	(167)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00477995%
Employer's proportionate share at MD 0.00558280%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,995)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,232)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,629)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,448)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (585)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (118)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 353
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,344
Changes in proportionate share	\$ 0	\$ 232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,949)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (683)
2 nd Fiscal Year	(664)
3 rd Fiscal Year	(467)
4 th Fiscal Year	(134)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01002326%
Employer's proportionate share at MD 0.00898904%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,183)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,034)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,842)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,602)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (942)
▪ 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) **\$ (883)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 569
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,163
Changes in proportionate share	\$ 162	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 162	\$ 2,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,622)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (852)
2 nd Fiscal Year	(850)
3 rd Fiscal Year	(706)
4 th Fiscal Year	(215)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01227556%
Employer's proportionate share at MD 0.01191548%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,123)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,301)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,744)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,031)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,248)
▪ 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) **\$ (1,318)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 754
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,868
Changes in proportionate share	\$ 56	\$ 161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 3,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,769)

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	\$ (1,277)
2 nd Fiscal Year	(1,250)
3 rd Fiscal Year	(957)
4 th Fiscal Year	(285)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01412881%
Employer's proportionate share at MD 0.01411874%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,897)
Employer's proportionate share of system NOL/(A) at MD **\$ (15,760)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,176)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,365)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,479)
- 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) **\$ (1,410)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 893
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,398
Changes in proportionate share	\$ 118	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118	\$ 4,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,361)
2 nd Fiscal Year	(1,380)
3 rd Fiscal Year	(1,143)
4 th Fiscal Year	(338)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00056962%
Employer's proportionate share at MD 0.00051727%

Employer's proportionate share of system NOL/(A) at prior MD \$ (238)
Employer's proportionate share of system NOL/(A) at MD **\$ (577)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (336)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (783)

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) \$ 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) **\$ (42)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 124
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	\$ 159
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	\$ (40)
2 nd Fiscal Year	(42)
3 rd Fiscal Year	(42)
4 th Fiscal Year	(12)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00258344%
Employer's proportionate share at MD 0.00278460%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,078)
Employer's proportionate share of system NOL/(A) at MD \$ (3,108)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,810)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,214)

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) \$ 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) \$ (286)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 176
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 670
Changes in proportionate share	\$ 33	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (276)
2 nd Fiscal Year	(283)
3 rd Fiscal Year	(228)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00471973%
Employer's proportionate share at MD 0.00487784%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,970)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,445)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,170)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,381)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (511)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (478)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 309
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,174
Changes in proportionate share	\$ 75	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 75	\$ 1,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,449)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (461)
2 nd Fiscal Year	(474)
3 rd Fiscal Year	(397)
4 th Fiscal Year	(117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,449)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01329333%
Employer's proportionate share at MD 0.01437600%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,548)
Employer's proportionate share of system NOL/(A) at MD \$ (16,048)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,344)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,506)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (1,646)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 909
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,460
Changes in proportionate share	\$ 0	\$ 281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,701)

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	\$ (1,596)
2 nd Fiscal Year	(1,576)
3 rd Fiscal Year	(1,185)
4 th Fiscal Year	(344)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00995551%
Employer's proportionate share at MD 0.01020940%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,155)
Employer's proportionate share of system NOL/(A) at MD \$ (11,396)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,636)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,449)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,070)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (1,052)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 646
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,457
Changes in proportionate share	\$ 58	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 3,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,121)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,016)
2 nd Fiscal Year	(1,028)
3 rd Fiscal Year	(833)
4 th Fiscal Year	(244)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,121)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03945908%
Employer's proportionate share at MD 0.04484332%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,468)
Employer's proportionate share of system NOL/(A) at MD **\$ (50,057)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,146)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,857)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,698)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,007)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (5,705)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,837
Changes of assumptions	\$ 0	\$ 159
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,792
Changes in proportionate share	\$ 0	\$ 1,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,549)
2 nd Fiscal Year	(5,358)
3 rd Fiscal Year	(3,742)
4 th Fiscal Year	(1,073)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00139004%
Employer's proportionate share at MD 0.00151577%

Employer's proportionate share of system NOL/(A) at prior MD \$ (580)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,692)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (985)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,294)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (159)
- 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) **\$ (168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 96
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 365
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	\$ 489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (163)
2 nd Fiscal Year	(164)
3 rd Fiscal Year	(127)
4 th Fiscal Year	(36)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00124050%
Employer's proportionate share at MD 0.00112726%

Employer's proportionate share of system NOL/(A) at prior MD \$ (518)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,258)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (733)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,706)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (118)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (106)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 271
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	\$ 346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102)
2 nd Fiscal Year	(105)
3 rd Fiscal Year	(90)
4 th Fiscal Year	(27)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00534156%
Employer's proportionate share at MD	0.00458324%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,229)
Employer's proportionate share of system NOL/(A) at MD	\$ (5,116)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,979)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,935)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (480)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 22
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (458)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 290
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,103
Changes in proportionate share	\$ 118	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118	\$ 1,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (442)
2 nd Fiscal Year	(433)
3 rd Fiscal Year	(355)
4 th Fiscal Year	(110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00012467%
Employer's proportionate share at MD 0.00023618%

Employer's proportionate share of system NOL/(A) at prior MD \$ (52)
Employer's proportionate share of system NOL/(A) at MD **\$ (264)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (154)
- 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) \$ (25)
▪ 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) **\$ (43)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 57
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	\$ 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	\$ (42)
2 nd Fiscal Year	(39)
3 rd Fiscal Year	(20)
4 th Fiscal Year	(6)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00142019%
Employer's proportionate share at MD 0.00243161%

Employer's proportionate share of system NOL/(A) at prior MD \$ (593)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,714)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,580)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,680)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (255)
- 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) **\$ (317)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 154
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 585
Changes in proportionate share	\$ 11	\$ 158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 906
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	\$ (308)
2 nd Fiscal Year	(311)
3 rd Fiscal Year	(217)
4 th Fiscal Year	(58)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01026267%
Employer's proportionate share at MD 0.01232949%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,283)
Employer's proportionate share of system NOL/(A) at MD \$ (13,763)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,014)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,292)
▪ 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) \$ (1,563)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 780
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,967
Changes in proportionate share	\$ 0	\$ 545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,336)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,520)
2 nd Fiscal Year	(1,482)
3 rd Fiscal Year	(1,039)
4 th Fiscal Year	(295)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00735389%
Employer's proportionate share at MD 0.00749268%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,069)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,364)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,870)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,338)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (785)
- 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) **\$ (817)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 474
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,803
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	\$ 2,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,365)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (791)
2 nd Fiscal Year	(784)
3 rd Fiscal Year	(611)
4 th Fiscal Year	(179)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00378867%
Employer's proportionate share at MD 0.00379471%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,581)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,236)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,466)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,742)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (398)
- 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) **\$ (413)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 913
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	\$ 1,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,189)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (399)
2 nd Fiscal Year	(393)
3 rd Fiscal Year	(307)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,189)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2693: City-County Insurance Services

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.06265082%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (69,935)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,720)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,804)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,564)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,181)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (10,745)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,963
Changes of assumptions	\$ 0	\$ 222
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,078
Changes in proportionate share	\$ 125	\$ 9,783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 29,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,527)
2 nd Fiscal Year	(10,548)
3 rd Fiscal Year	(6,347)
4 th Fiscal Year	(1,499)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00321423%
Employer's proportionate share at MD 0.00418479%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,341)
Employer's proportionate share of system NOL/(A) at MD \$ (4,671)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,720)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,332)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (438)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (438)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,007
Changes in proportionate share	\$ 114	\$ 151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 114	\$ 1,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (424)
2 nd Fiscal Year	(442)
3 rd Fiscal Year	(358)
4 th Fiscal Year	(100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06710024%
Employer's proportionate share at MD 0.06600722%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,004)
Employer's proportionate share of system NOL/(A) at MD **\$ (73,682)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,901)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,883)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,916)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (109)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (7,025)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,176
Changes of assumptions	\$ 0	\$ 234
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,886
Changes in proportionate share	\$ 171	\$ 311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 171	\$ 20,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,436)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,795)
2 nd Fiscal Year	(6,740)
3 rd Fiscal Year	(5,321)
4 th Fiscal Year	(1,579)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00427112%
Employer's proportionate share at MD 0.00440223%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,783)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,914)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,861)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,661)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (461)
▪ 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) **\$ (518)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 278
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,059
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	\$ 1,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,455)

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	\$ (503)
2 nd Fiscal Year	(488)
3 rd Fiscal Year	(359)
4 th Fiscal Year	(105)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00111655%
Employer's proportionate share at MD 0.00119245%

Employer's proportionate share of system NOL/(A) at prior MD \$ (466)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,331)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (775)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,804)

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) \$ (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) **\$ (164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 75
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 287
Changes in proportionate share	\$ 0	\$ 71
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	\$ (160)
2 nd Fiscal Year	(151)
3 rd Fiscal Year	(99)
4 th Fiscal Year	(29)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00222593%
Employer's proportionate share at MD 0.00217695%

Employer's proportionate share of system NOL/(A) at prior MD \$ (929)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,430)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,415)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,294)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (228)
▪ 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) **\$ (234)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 138
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 524
Changes in proportionate share	\$ 8	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (676)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (227)
2 nd Fiscal Year	(223)
3 rd Fiscal Year	(174)
4 th Fiscal Year	(52)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00043902%
Employer's proportionate share at MD 0.00116209%

Employer's proportionate share of system NOL/(A) at prior MD \$ (183)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,297)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (755)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,758)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (122)
- 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) **\$ (139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 280
Changes in proportionate share	\$ 55	\$ 113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 55	\$ 471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (135)
2 nd Fiscal Year	(144)
3 rd Fiscal Year	(109)
4 th Fiscal Year	(28)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01058113%
Employer's proportionate share at MD	0.01177045%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,416)
Employer's proportionate share of system NOL/(A) at MD	\$ (13,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,650)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,811)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,233)
▪ 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)	\$ (1,335)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 745
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,833
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	\$ 3,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,840)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,294)
2 nd Fiscal Year	(1,287)
3 rd Fiscal Year	(976)
4 th Fiscal Year	(282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,840)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00252051%
Employer's proportionate share at MD	0.00326097%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,052)
Employer's proportionate share of system NOL/(A) at MD	\$ (3,640)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,935)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (342)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (13)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (355)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 206
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 785
Changes in proportionate share	\$ 64	\$ 116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 1,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,055)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (343)
2 nd Fiscal Year	(353)
3 rd Fiscal Year	(280)
4 th Fiscal Year	(78)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,055)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03016854%
Employer's proportionate share at MD 0.03304562%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,591)
Employer's proportionate share of system NOL/(A) at MD **\$ (36,888)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,478)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (50,005)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,462)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (389)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,851)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,091
Changes of assumptions	\$ 0	\$ 117
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,953
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	\$ 10,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,941)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,736)
2 nd Fiscal Year	(3,678)
3 rd Fiscal Year	(2,735)
4 th Fiscal Year	(791)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00092716%
Employer's proportionate share at MD 0.00094737%

Employer's proportionate share of system NOL/(A) at prior MD \$ (387)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,058)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (616)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,434)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (99)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (96)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 60
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 228
Changes in proportionate share	\$ 8	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (286)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (93)
2 nd Fiscal Year	(93)
3 rd Fiscal Year	(78)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00134208%
Employer's proportionate share at MD 0.00136239%

Employer's proportionate share of system NOL/(A) at prior MD \$ (560)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,521)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (143)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (148)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 86
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 328
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	\$ 430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (430)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (143)
2 nd Fiscal Year	(143)
3 rd Fiscal Year	(111)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (430)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00629866%
Employer's proportionate share at MD	0.00631525%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,629)
Employer's proportionate share of system NOL/(A) at MD	\$ (7,050)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,105)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,556)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (662)
▪ 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)	\$ (681)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 400
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,520
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	\$ 1,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,976)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (659)
2 nd Fiscal Year	(654)
3 rd Fiscal Year	(512)
4 th Fiscal Year	(151)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00538173%
Employer's proportionate share at MD 0.00529596%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,246)
Employer's proportionate share of system NOL/(A) at MD \$ (5,912)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (555)
▪ 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) \$ (510)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 335
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,275
Changes in proportionate share	\$ 78	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 1,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,551)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (491)
2 nd Fiscal Year	(504)
3 rd Fiscal Year	(428)
4 th Fiscal Year	(127)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00750598%
Employer's proportionate share at MD 0.00642172%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,133)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,168)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,174)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,717)

Employer OPEB Expense for Measurement Period

▪ 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) \$ 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) **\$ (669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 406
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,545
Changes in proportionate share	\$ 169	\$ 119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 169	\$ 2,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,924)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (646)
2 nd Fiscal Year	(625)
3 rd Fiscal Year	(499)
4 th Fiscal Year	(154)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,924)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00147439%
Employer's proportionate share at MD 0.00146111%

Employer's proportionate share of system NOL/(A) at prior MD \$ (615)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,631)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (950)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,211)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (153)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (165)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 92
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 352
Changes in proportionate share	\$ 2	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (469)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (160)
2 nd Fiscal Year	(156)
3 rd Fiscal Year	(118)
4 th Fiscal Year	(35)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (469)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06342664%
Employer's proportionate share at MD 0.06304601%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,471)
Employer's proportionate share of system NOL/(A) at MD \$ (70,376)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,977)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,402)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,605)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (334)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,939)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,988
Changes of assumptions	\$ 0	\$ 223
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,173
Changes in proportionate share	\$ 59	\$ 611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 59	\$ 19,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,936)

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	\$ (6,720)
2 nd Fiscal Year	(6,611)
3 rd Fiscal Year	(5,097)
4 th Fiscal Year	(1,508)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00167167%
Employer's proportionate share at MD 0.00172324%

Employer's proportionate share of system NOL/(A) at prior MD \$ (698)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,924)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,120)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,608)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (181)
- 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) **\$ (194)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 415
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	\$ 553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (188)
2 nd Fiscal Year	(185)
3 rd Fiscal Year	(140)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00331888%
Employer's proportionate share at MD 0.00335969%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,385)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,750)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,184)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,084)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (352)
▪ 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) **\$ (350)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 213
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 809
Changes in proportionate share	\$ 9	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 1,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (338)
2 nd Fiscal Year	(339)
3 rd Fiscal Year	(272)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00137474%
Employer's proportionate share at MD 0.00136200%

Employer's proportionate share of system NOL/(A) at prior MD \$ (574)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,520)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,061)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (143)
▪ 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) **\$ (140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 86
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 328
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	\$ 419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (413)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (135)
2 nd Fiscal Year	(135)
3 rd Fiscal Year	(110)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00486334%
Employer's proportionate share at MD 0.00485567%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,030)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,420)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,156)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,348)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (509)
▪ 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) **\$ (468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 307
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,169
Changes in proportionate share	\$ 69	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 69	\$ 1,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,424)

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	\$ (451)
2 nd Fiscal Year	(463)
3 rd Fiscal Year	(393)
4 th Fiscal Year	(116)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,424)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00596688%
Employer's proportionate share at MD 0.00624448%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,490)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,971)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,059)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,449)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (654)
- 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) **\$ (677)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 395
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,503
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	\$ 1,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,970)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (656)
2 nd Fiscal Year	(655)
3 rd Fiscal Year	(511)
4 th Fiscal Year	(149)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,970)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00387928%
Employer's proportionate share at MD 0.00428783%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,619)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,786)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,787)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,488)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (449)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (457)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 271
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,032
Changes in proportionate share	\$ 35	\$ 64
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 1,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,347)

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	\$ (442)
2 nd Fiscal Year	(447)
3 rd Fiscal Year	(355)
4 th Fiscal Year	(103)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00531412%
Employer's proportionate share at MD	0.00595634%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,218)
Employer's proportionate share of system NOL/(A) at MD	\$ (6,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,871)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,013)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (624)
▪ 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)	\$ (704)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 377
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,433
Changes in proportionate share	\$ 0	\$ 162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,993)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (683)
2 nd Fiscal Year	(673)
3 rd Fiscal Year	(494)
4 th Fiscal Year	(143)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,993)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00935889%
Employer's proportionate share at MD 0.00932428%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,906)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,408)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,060)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,110)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (977)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 590
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,244
Changes in proportionate share	\$ 69	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 69	\$ 2,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,798)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (905)
2 nd Fiscal Year	(915)
3 rd Fiscal Year	(754)
4 th Fiscal Year	(223)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00481741%
Employer's proportionate share at MD 0.00495878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,011)
Employer's proportionate share of system NOL/(A) at MD \$ (5,535)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,223)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,504)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (520)
- 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) \$ (568)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 314
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,193
Changes in proportionate share	\$ 0	\$ 86
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,611)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (550)
2 nd Fiscal Year	(538)
3 rd Fiscal Year	(403)
4 th Fiscal Year	(119)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04368661%
Employer's proportionate share at MD 0.04469992%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,232)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,897)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,053)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,640)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,683)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,382)
- 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) **\$ (6,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,828
Changes of assumptions	\$ 0	\$ 158
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,758
Changes in proportionate share	\$ 0	\$ 2,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,134)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,910)
2 nd Fiscal Year	(5,516)
3 rd Fiscal Year	(3,639)
4 th Fiscal Year	(1,069)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,134)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01668490%
Employer's proportionate share at MD 0.01731775%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,963)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,331)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,256)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,205)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,814)
▪ 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) **\$ (1,920)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,096
Changes of assumptions	\$ 0	\$ 61
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,168
Changes in proportionate share	\$ 0	\$ 206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,531)

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	\$ (1,860)
2 nd Fiscal Year	(1,841)
3 rd Fiscal Year	(1,415)
4 th Fiscal Year	(414)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,531)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00160535%
Employer's proportionate share at MD 0.00107042%

Employer's proportionate share of system NOL/(A) at prior MD \$ (670)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,195)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (696)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,620)

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) \$ 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) **\$ (84)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 68
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 258
Changes in proportionate share	\$ 84	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 84	\$ 343
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	\$ (80)
2 nd Fiscal Year	(77)
3 rd Fiscal Year	(75)
4 th Fiscal Year	(26)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00005383%
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) \$ (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) \$ (16)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 8	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 33
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	\$ (16)
2 nd Fiscal Year	(9)
3 rd Fiscal Year	0
4 th Fiscal Year	0
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00473451%
Employer's proportionate share at MD 0.00478750%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,976)
Employer's proportionate share of system NOL/(A) at MD \$ (5,344)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,112)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (502)
▪ 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) \$ (516)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 303
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,152
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	\$ 1,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (499)
2 nd Fiscal Year	(496)
3 rd Fiscal Year	(388)
4 th Fiscal Year	(115)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01728535%
Employer's proportionate share at MD 0.01851728%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,214)
Employer's proportionate share of system NOL/(A) at MD **\$ (20,670)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,035)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,020)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,940)
- 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) **\$ (1,930)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,171
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,456
Changes in proportionate share	\$ 159	\$ 192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 159	\$ 5,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,726)

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	\$ (1,866)
2 nd Fiscal Year	(1,895)
3 rd Fiscal Year	(1,523)
4 th Fiscal Year	(443)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00146960%
Employer's proportionate share at MD 0.00180522%

Employer's proportionate share of system NOL/(A) at prior MD \$ (613)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,015)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,173)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,732)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189)
- 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) **\$ (245)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 434
Changes in proportionate share	\$ 0	\$ 108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (239)
2 nd Fiscal Year	(229)
3 rd Fiscal Year	(152)
4 th Fiscal Year	(43)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00386697%
Employer's proportionate share at MD 0.00338854%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,614)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,783)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,202)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,128)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (355)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (280)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 214
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 816
Changes in proportionate share	\$ 146	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 146	\$ 1,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (896)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (268)
2 nd Fiscal Year	(281)
3 rd Fiscal Year	(265)
4 th Fiscal Year	(81)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (896)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00098894%
Employer's proportionate share at MD 0.00101752%

Employer's proportionate share of system NOL/(A) at prior MD \$ (413)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,136)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (661)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,540)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (107)
▪ 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) **\$ (114)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 245
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	\$ 324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (110)
2 nd Fiscal Year	(107)
3 rd Fiscal Year	(82)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00124691%
Employer's proportionate share at MD 0.00089456%

Employer's proportionate share of system NOL/(A) at prior MD \$ (520)
Employer's proportionate share of system NOL/(A) at MD \$ (999)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (581)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,354)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (94)
- 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) \$ (61)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 215
Changes in proportionate share	\$ 71	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 275
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	(60)
3 rd Fiscal Year	(65)
4 th Fiscal Year	(21)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.27514024%
Employer's proportionate share at MD 0.29320849%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114,827)
Employer's proportionate share of system NOL/(A) at MD **\$ (327,300)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (190,570)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (443,685)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,720)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,647)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (32,367)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,549
Changes of assumptions	\$ 0	\$ 1,038
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,565
Changes in proportionate share	\$ 0	\$ 3,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 93,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (93,687)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,347)
2 nd Fiscal Year	(31,220)
3 rd Fiscal Year	(24,106)
4 th Fiscal Year	(7,015)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (93,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02213681%
Employer's proportionate share at MD 0.02139457%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,239)
Employer's proportionate share of system NOL/(A) at MD **\$ (23,882)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,905)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,374)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,242)
▪ 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) **\$ (2,139)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,353
Changes of assumptions	\$ 0	\$ 76
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,149
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	\$ 6,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,374)

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	\$ (2,064)
2 nd Fiscal Year	(2,080)
3 rd Fiscal Year	(1,718)
4 th Fiscal Year	(512)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00401165%
Employer's proportionate share at MD	0.00418129%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,674)
Employer's proportionate share of system NOL/(A) at MD	\$ (4,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,718)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,327)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (438)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (21)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (459)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,006
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	\$ 1,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,328)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (445)
2 nd Fiscal Year	(443)
3 rd Fiscal Year	(341)
4 th Fiscal Year	(100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00163323%
Employer's proportionate share at MD 0.00160074%

Employer's proportionate share of system NOL/(A) at prior MD \$ (682)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,787)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,040)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (168)
▪ 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) **\$ (161)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 101
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 385
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	\$ 492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (478)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (155)
2 nd Fiscal Year	(157)
3 rd Fiscal Year	(128)
4 th Fiscal Year	(38)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01122803%
Employer's proportionate share at MD 0.01071892%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,686)
Employer's proportionate share of system NOL/(A) at MD **\$ (11,965)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,967)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,220)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,123)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (1,172)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 678
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,580
Changes in proportionate share	\$ 79	\$ 144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 3,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,361)

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	\$ (1,135)
2 nd Fiscal Year	(1,111)
3 rd Fiscal Year	(859)
4 th Fiscal Year	(256)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01318378%
Employer's proportionate share at MD 0.01519985%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,502)
Employer's proportionate share of system NOL/(A) at MD **\$ (16,967)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,879)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,001)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,592)
▪ 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) **\$ (1,726)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 962
Changes of assumptions	\$ 0	\$ 54
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,658
Changes in proportionate share	\$ 4	\$ 314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 4,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,984)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,674)
2 nd Fiscal Year	(1,676)
3 rd Fiscal Year	(1,271)
4 th Fiscal Year	(364)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00947858%
Employer's proportionate share at MD 0.00867683%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,956)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,686)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,639)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,130)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (909)
- 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) **\$ (879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 549
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,088
Changes in proportionate share	\$ 125	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 2,710
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,585)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (849)
2 nd Fiscal Year	(841)
3 rd Fiscal Year	(687)
4 th Fiscal Year	(208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00097390%
Employer's proportionate share at MD 0.00129126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (406)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,441)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (839)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,954)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (135)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (146)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 311
Changes in proportionate share	\$ 20	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 447
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	\$ (142)
2 nd Fiscal Year	(144)
3 rd Fiscal Year	(110)
4 th Fiscal Year	(31)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00157285%
Employer's proportionate share at MD 0.00165213%

Employer's proportionate share of system NOL/(A) at prior MD \$ (656)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,844)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,074)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,500)

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) \$ (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) **\$ (180)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 105
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 398
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	\$ 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	\$ (174)
2 nd Fiscal Year	(172)
3 rd Fiscal Year	(137)
4 th Fiscal Year	(40)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02997652%
Employer's proportionate share at MD 0.02950930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,510)
Employer's proportionate share of system NOL/(A) at MD **\$ (32,940)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,180)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,654)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,092)
- 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) **\$ (3,137)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,867
Changes of assumptions	\$ 0	\$ 105
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,102
Changes in proportionate share	\$ 73	\$ 131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 9,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,132)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,034)
2 nd Fiscal Year	(3,011)
3 rd Fiscal Year	(2,380)
4 th Fiscal Year	(706)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00245594%
Employer's proportionate share at MD 0.00332187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,025)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,708)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,159)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,027)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (348)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (444)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 210
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 799
Changes in proportionate share	\$ 0	\$ 199
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,220)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (432)
2 nd Fiscal Year	(422)
3 rd Fiscal Year	(286)
4 th Fiscal Year	(79)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00309699%
Employer's proportionate share at MD 0.00302707%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,293)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,379)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,967)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,581)

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) \$ (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) **\$ (323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 191
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 729
Changes in proportionate share	\$ 10	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (940)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (313)
2 nd Fiscal Year	(310)
3 rd Fiscal Year	(245)
4 th Fiscal Year	(72)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (940)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00298420%
Employer's proportionate share at MD 0.00263041%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,245)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,936)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,710)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,980)

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) \$ (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) **\$ (278)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 166
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 633
Changes in proportionate share	\$ 56	\$ 46
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (268)
2 nd Fiscal Year	(262)
3 rd Fiscal Year	(205)
4 th Fiscal Year	(63)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00079704%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (333)
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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) \$ 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) \$ 33

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 125	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 36
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33
2 nd Fiscal Year	39
3 rd Fiscal Year	17
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 89

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00134055%
Employer's proportionate share at MD 0.00165105%

Employer's proportionate share of system NOL/(A) at prior MD \$ (559)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,843)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,073)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,498)

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) \$ (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) **\$ (190)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 397
Changes in proportionate share	\$ 7	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (549)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (184)
2 nd Fiscal Year	(185)
3 rd Fiscal Year	(141)
4 th Fiscal Year	(40)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (549)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00360904%
Employer's proportionate share at MD 0.00393334%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,506)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,391)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,556)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,952)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (412)
- 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) **\$ (463)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 249
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 947
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	\$ 1,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,308)

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	\$ (449)
2 nd Fiscal Year	(439)
3 rd Fiscal Year	(324)
4 th Fiscal Year	(94)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00037027%
Employer's proportionate share at MD 0.00052850%

Employer's proportionate share of system NOL/(A) at prior MD \$ (155)
Employer's proportionate share of system NOL/(A) at MD \$ (590)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (343)
- 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) \$ (55)
- 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) \$ (78)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 127
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	\$ 207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (207)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77)
2 nd Fiscal Year	(74)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02791017%
Employer's proportionate share at MD 0.03105472%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,648)
Employer's proportionate share of system NOL/(A) at MD \$ (34,665)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,184)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,992)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,254)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (209)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,463)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,965
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,474
Changes in proportionate share	\$ 6	\$ 491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 10,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,355)
2 nd Fiscal Year	(3,357)
3 rd Fiscal Year	(2,579)
4 th Fiscal Year	(743)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00136269%
Employer's proportionate share at MD 0.00176685%

Employer's proportionate share of system NOL/(A) at prior MD \$ (569)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,972)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,148)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (185)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 112
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 425
Changes in proportionate share	\$ 28	\$ 63
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (578)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (190)
2 nd Fiscal Year	(196)
3 rd Fiscal Year	(150)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00042285%
Employer's proportionate share at MD 0.00041548%

Employer's proportionate share of system NOL/(A) at prior MD \$ (176)
Employer's proportionate share of system NOL/(A) at MD \$ (464)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (270)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (629)

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) \$ (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) \$ (45)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 100
Changes in proportionate share	\$ 1	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (130)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (43)
2 nd Fiscal Year	(43)
3 rd Fiscal Year	(34)
4 th Fiscal Year	(10)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (130)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04569772%
Employer's proportionate share at MD 0.04981126%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,072)
Employer's proportionate share of system NOL/(A) at MD \$ (55,603)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,375)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,375)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,219)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,219)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,438)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,151
Changes of assumptions	\$ 0	\$ 176
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,988
Changes in proportionate share	\$ 0	\$ 3,942
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,257)

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	\$ (7,264)
2 nd Fiscal Year	(6,683)
3 rd Fiscal Year	(4,118)
4 th Fiscal Year	(1,192)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00067570%
Employer's proportionate share at MD 0.00084568%

Employer's proportionate share of system NOL/(A) at prior MD \$ (282)
Employer's proportionate share of system NOL/(A) at MD **\$ (944)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (550)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,280)

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) \$ (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) **\$ (103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 53
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 204
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	\$ 290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100)
2 nd Fiscal Year	(100)
3 rd Fiscal Year	(70)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00094154%
Employer's proportionate share at MD	0.00100900%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (393)
Employer's proportionate share of system NOL/(A) at MD	\$ (1,126)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (656)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,527)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (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)	\$ (115)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 243
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	\$ 327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (111)
2 nd Fiscal Year	(109)
3 rd Fiscal Year	(82)
4 th Fiscal Year	(24)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00018951%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (79)
Employer's proportionate share of system NOL/(A) at MD **\$ 0**

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

Employer 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) \$ 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	\$ 0
Changes in proportionate share	\$ 29	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12
2 nd Fiscal Year	13
3 rd Fiscal Year	3
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 28

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00433817%
Employer's proportionate share at MD 0.00464345%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,810)
Employer's proportionate share of system NOL/(A) at MD \$ (5,183)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,018)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,026)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (486)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (472)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 294
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,118
Changes in proportionate share	\$ 58	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 1,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,417)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (456)
2 nd Fiscal Year	(468)
3 rd Fiscal Year	(381)
4 th Fiscal Year	(111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,417)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00063412%
Employer's proportionate share at MD 0.00038389%

Employer's proportionate share of system NOL/(A) at prior MD \$ (265)
Employer's proportionate share of system NOL/(A) at MD \$ (429)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (250)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (581)

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) \$ 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) \$ (23)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 92
Changes in proportionate share	\$ 39	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 118
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	\$ (22)
2 nd Fiscal Year	(23)
3 rd Fiscal Year	(26)
4 th Fiscal Year	(9)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00286853%
Employer's proportionate share at MD 0.00294111%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,197)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,283)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,912)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,451)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (308)
▪ 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) **\$ (325)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 186
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 708
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	\$ 936
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	\$ (315)
2 nd Fiscal Year	(312)
3 rd Fiscal Year	(239)
4 th Fiscal Year	(70)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00188225%
Employer's proportionate share at MD 0.00219845%

Employer's proportionate share of system NOL/(A) at prior MD \$ (786)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,454)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,429)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (230)
▪ 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) **\$ (260)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 139
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 529
Changes in proportionate share	\$ 0	\$ 64
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (740)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (253)
2 nd Fiscal Year	(252)
3 rd Fiscal Year	(183)
4 th Fiscal Year	(53)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00189435%
Employer's proportionate share at MD 0.00209084%

Employer's proportionate share of system NOL/(A) at prior MD \$ (791)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,334)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,359)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,164)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (219)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (227)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 132
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 503
Changes in proportionate share	\$ 10	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (220)
2 nd Fiscal Year	(220)
3 rd Fiscal Year	(174)
4 th Fiscal Year	(50)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00053393%
Employer's proportionate share at MD 0.00090789%

Employer's proportionate share of system NOL/(A) at prior MD \$ (223)
Employer's proportionate share of system NOL/(A) at MD \$ (1,013)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (590)
- 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) \$ (95)
- 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) \$ (100)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 218
Changes in proportionate share	\$ 35	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (302)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (97)
2 nd Fiscal Year	(102)
3 rd Fiscal Year	(83)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01239343%
Employer's proportionate share at MD 0.01239358%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,172)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,835)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,055)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,754)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,298)
▪ 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) **\$ (1,323)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 784
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,983
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	\$ 3,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,854)

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	\$ (1,280)
2 nd Fiscal Year	(1,273)
3 rd Fiscal Year	(1,003)
4 th Fiscal Year	(297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,854)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00475795%
Employer's proportionate share at MD 0.00481517%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,986)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,375)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,130)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,286)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (504)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 305
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,159
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	\$ 1,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,601)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (557)
2 nd Fiscal Year	(538)
3 rd Fiscal Year	(391)
4 th Fiscal Year	(115)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,601)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00504334%
Employer's proportionate share at MD 0.00477360%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,105)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,329)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,103)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,223)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (500)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (453)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 302
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,149
Changes in proportionate share	\$ 94	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 94	\$ 1,468
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	\$ (437)
2 nd Fiscal Year	(444)
3 rd Fiscal Year	(379)
4 th Fiscal Year	(114)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00305916%
Employer's proportionate share at MD 0.00269151%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,277)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,004)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,749)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,073)

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) \$ 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) **\$ (278)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 170
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 648
Changes in proportionate share	\$ 57	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 57	\$ 865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (269)
2 nd Fiscal Year	(264)
3 rd Fiscal Year	(211)
4 th Fiscal Year	(64)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00463978%
Employer's proportionate share at MD 0.00924486%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,936)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,320)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,009)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,989)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (969)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (1,435)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 585
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,225
Changes in proportionate share	\$ 0	\$ 980
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,823)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,402)
2 nd Fiscal Year	(1,357)
3 rd Fiscal Year	(841)
4 th Fiscal Year	(221)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00586046%
Employer's proportionate share at MD 0.00772115%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,446)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,619)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,018)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,684)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (809)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (944)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 488
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,858
Changes in proportionate share	\$ 0	\$ 308
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,681)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (917)
2 nd Fiscal Year	(916)
3 rd Fiscal Year	(664)
4 th Fiscal Year	(185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,681)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00140822%
Employer's proportionate share at MD 0.00143121%

Employer's proportionate share of system NOL/(A) at prior MD \$ (588)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,598)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (930)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,166)

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) \$ (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) **\$ (155)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 91
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 344
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	\$ 449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (449)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (150)
2 nd Fiscal Year	(149)
3 rd Fiscal Year	(116)
4 th Fiscal Year	(34)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (449)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00108819%
Employer's proportionate share at MD 0.00129141%

Employer's proportionate share of system NOL/(A) at prior MD \$ (454)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,442)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (839)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,954)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (135)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (126)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 311
Changes in proportionate share	\$ 38	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38	\$ 430
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	\$ (122)
2 nd Fiscal Year	(130)
3 rd Fiscal Year	(109)
4 th Fiscal Year	(31)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00052899%
Employer's proportionate share at MD 0.00057892%

Employer's proportionate share of system NOL/(A) at prior MD \$ (221)
Employer's proportionate share of system NOL/(A) at MD **\$ (646)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (376)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (876)

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) \$ (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) **\$ (69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 139
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	\$ 193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (67)
2 nd Fiscal Year	(64)
3 rd Fiscal Year	(49)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00102632%
Employer's proportionate share at MD 0.00106182%

Employer's proportionate share of system NOL/(A) at prior MD \$ (428)
Employer's proportionate share of system NOL/(A) at MD \$ (1,185)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (690)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,607)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (111)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (116)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 67
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 256
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	\$ 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	\$ (113)
2 nd Fiscal Year	(111)
3 rd Fiscal Year	(88)
4 th Fiscal Year	(25)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00138102%
Employer's proportionate share at MD 0.00234062%

Employer's proportionate share of system NOL/(A) at prior MD \$ (576)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,613)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,521)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,542)

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) \$ (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) **\$ (311)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 148
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 563
Changes in proportionate share	\$ 0	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (872)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (303)
2 nd Fiscal Year	(304)
3 rd Fiscal Year	(209)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00200347%
Employer's proportionate share at MD 0.00206990%

Employer's proportionate share of system NOL/(A) at prior MD \$ (836)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,311)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,345)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,132)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (217)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (211)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 131
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 498
Changes in proportionate share	\$ 18	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 646
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	\$ (204)
2 nd Fiscal Year	(208)
3 rd Fiscal Year	(168)
4 th Fiscal Year	(50)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00036756%
Employer's proportionate share at MD 0.00004754%

Employer's proportionate share of system NOL/(A) at prior MD \$ (153)
Employer's proportionate share of system NOL/(A) at MD \$ (53)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (72)

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) \$ 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) \$ 16

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11
Changes in proportionate share	\$ 50	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 16
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16
2 nd Fiscal Year	16
3 rd Fiscal Year	2
4 th Fiscal Year	(1)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 34

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00276426%
Employer's proportionate share at MD 0.00196361%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,154)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,192)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,276)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,971)

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) \$ 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) **\$ (164)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 124
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 473
Changes in proportionate share	\$ 125	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (500)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (157)
2 nd Fiscal Year	(154)
3 rd Fiscal Year	(142)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00053100%
Employer's proportionate share at MD 0.00015184%

Employer's proportionate share of system NOL/(A) at prior MD \$ (222)
Employer's proportionate share of system NOL/(A) at MD \$ (169)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (99)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (230)

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) \$ 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) \$ 8

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 37
Changes in proportionate share	\$ 59	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 59	\$ 52
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	\$ 9
2 nd Fiscal Year	9
3 rd Fiscal Year	(5)
4 th Fiscal Year	(4)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00001056%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (12)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16)

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	\$ 1
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3
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	\$ 6
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00053315%
Employer's proportionate share at MD 0.00070486%

Employer's proportionate share of system NOL/(A) at prior MD \$ (223)
Employer's proportionate share of system NOL/(A) at MD **\$ (787)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (458)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,067)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (74)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (87)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 45
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 170
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	\$ 247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (247)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (84)
2 nd Fiscal Year	(85)
3 rd Fiscal Year	(60)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06051573%
Employer's proportionate share at MD 0.05992437%

Employer's proportionate share of system NOL/(A) at prior MD \$ (25,256)
Employer's proportionate share of system NOL/(A) at MD **\$ (66,892)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (38,948)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (90,678)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,278)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 325
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (5,953)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,791
Changes of assumptions	\$ 0	\$ 212
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,422
Changes in proportionate share	\$ 576	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 576	\$ 18,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,849)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,745)
2 nd Fiscal Year	(5,832)
3 rd Fiscal Year	(4,839)
4 th Fiscal Year	(1,434)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00222261%
Employer's proportionate share at MD 0.00232673%

Employer's proportionate share of system NOL/(A) at prior MD \$ (928)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,597)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,512)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,521)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (244)
▪ 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) **\$ (255)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 560
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	\$ 739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (739)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (247)
2 nd Fiscal Year	(247)
3 rd Fiscal Year	(190)
4 th Fiscal Year	(56)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (739)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00085133%
Employer's proportionate share at MD 0.00070786%

Employer's proportionate share of system NOL/(A) at prior MD \$ (355)
Employer's proportionate share of system NOL/(A) at MD \$ (790)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (460)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,071)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (74)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (69)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 45
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 170
Changes in proportionate share	\$ 22	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 227
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	\$ (67)
2 nd Fiscal Year	(66)
3 rd Fiscal Year	(55)
4 th Fiscal Year	(17)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00153348%
Employer's proportionate share at MD 0.00152613%

Employer's proportionate share of system NOL/(A) at prior MD \$ (640)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,704)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (992)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,309)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (160)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (156)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 367
Changes in proportionate share	\$ 5	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 469
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	\$ (151)
2 nd Fiscal Year	(153)
3 rd Fiscal Year	(124)
4 th Fiscal Year	(37)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00126876%
Employer's proportionate share at MD 0.00139585%

Employer's proportionate share of system NOL/(A) at prior MD \$ (530)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,558)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (907)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,112)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (146)
▪ 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) **\$ (153)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 88
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 336
Changes in proportionate share	\$ 1	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (148)
2 nd Fiscal Year	(149)
3 rd Fiscal Year	(117)
4 th Fiscal Year	(33)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054291%
Employer's proportionate share at MD 0.00202169%

Employer's proportionate share of system NOL/(A) at prior MD \$ (227)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,257)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,314)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,059)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (212)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (234)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 128
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 487
Changes in proportionate share	\$ 0	\$ 457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,079)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (439)
2 nd Fiscal Year	(397)
3 rd Fiscal Year	(195)
4 th Fiscal Year	(48)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,079)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00236207%
Employer's proportionate share at MD 0.00170357%

Employer's proportionate share of system NOL/(A) at prior MD \$ (986)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,902)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,107)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,578)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (178)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 108
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 410
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	\$ 524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (112)
2 nd Fiscal Year	(117)
3 rd Fiscal Year	(125)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00128260%
Employer's proportionate share at MD 0.00132424%

Employer's proportionate share of system NOL/(A) at prior MD \$ (535)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,478)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (861)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,004)

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) \$ (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) **\$ (147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 84
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 319
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	\$ 424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (142)
2 nd Fiscal Year	(142)
3 rd Fiscal Year	(107)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00022241%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (248)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (145)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (337)

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) \$ (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) **\$ (49)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 54
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	\$ 122
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	\$ (49)
2 nd Fiscal Year	(45)
3 rd Fiscal Year	(23)
4 th Fiscal Year	(5)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00064191%
Employer's proportionate share at MD 0.00086635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (268)
Employer's proportionate share of system NOL/(A) at MD \$ (967)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (563)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,311)

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) \$ (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) \$ (102)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 55
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 209
Changes in proportionate share	\$ 6	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (297)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (99)
2 nd Fiscal Year	(101)
3 rd Fiscal Year	(76)
4 th Fiscal Year	(21)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02766018%
Employer's proportionate share at MD 0.02829462%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,544)
Employer's proportionate share of system NOL/(A) at MD **\$ (31,584)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,390)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (42,816)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,964)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (395)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,359)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,790
Changes of assumptions	\$ 0	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,810
Changes in proportionate share	\$ 0	\$ 696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,396)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,261)
2 nd Fiscal Year	(3,154)
3 rd Fiscal Year	(2,304)
4 th Fiscal Year	(677)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,396)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00352524%
Employer's proportionate share at MD 0.00345342%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,471)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,855)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,245)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,226)

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) \$ (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) **\$ (364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 831
Changes in proportionate share	\$ 11	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 1,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,062)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (352)
2 nd Fiscal Year	(350)
3 rd Fiscal Year	(279)
4 th Fiscal Year	(83)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04298117%
Employer's proportionate share at MD 0.04275475%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,938)
Employer's proportionate share of system NOL/(A) at MD **\$ (47,726)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,788)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,697)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,479)
▪ 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) **\$ (4,620)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,705
Changes of assumptions	\$ 0	\$ 151
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,290
Changes in proportionate share	\$ 35	\$ 267
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 13,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,378)

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	\$ (4,472)
2 nd Fiscal Year	(4,427)
3 rd Fiscal Year	(3,456)
4 th Fiscal Year	(1,023)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00085903%
Employer's proportionate share at MD 0.00032599%

Employer's proportionate share of system NOL/(A) at prior MD \$ (359)
Employer's proportionate share of system NOL/(A) at MD \$ (364)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (212)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (493)

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) \$ 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) \$ 34

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 78
Changes in proportionate share	\$ 138	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 138	\$ 100
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	26
3 rd Fiscal Year	(15)
4 th Fiscal Year	(8)
5 th Fiscal Year	0
Thereafter	0
Total	\$ 38

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00119778%
Employer's proportionate share at MD 0.00093008%

Employer's proportionate share of system NOL/(A) at prior MD \$ (500)
Employer's proportionate share of system NOL/(A) at MD \$ (1,038)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (605)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,407)

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) \$ 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) \$ (92)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 224
Changes in proportionate share	\$ 42	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 307
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	\$ (89)
2 nd Fiscal Year	(84)
3 rd Fiscal Year	(69)
4 th Fiscal Year	(22)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00420982%
Employer's proportionate share at MD 0.00528190%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,757)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,896)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,433)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,993)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (553)
- 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) **\$ (638)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 334
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,271
Changes in proportionate share	\$ 0	\$ 188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (620)
2 nd Fiscal Year	(617)
3 rd Fiscal Year	(449)
4 th Fiscal Year	(126)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00194751%
Employer's proportionate share at MD 0.00173010%

Employer's proportionate share of system NOL/(A) at prior MD \$ (813)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,931)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,124)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,618)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (181)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 416
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	\$ 531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (110)
2 nd Fiscal Year	(125)
3 rd Fiscal Year	(136)
4 th Fiscal Year	(41)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00252865%
Employer's proportionate share at MD	0.00282696%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,055)
Employer's proportionate share of system NOL/(A) at MD	\$ (3,156)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,837)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,278)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (296)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (33)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (329)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 179
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 680
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	\$ 937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (319)
2 nd Fiscal Year	(315)
3 rd Fiscal Year	(235)
4 th Fiscal Year	(68)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01208866%
Employer's proportionate share at MD 0.01251477%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,045)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,970)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,134)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,937)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,311)
▪ 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) **\$ (1,391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 792
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,012
Changes in proportionate share	\$ 0	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,001)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,348)
2 nd Fiscal Year	(1,332)
3 rd Fiscal Year	(1,022)
4 th Fiscal Year	(299)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00024234%
Employer's proportionate share at MD 0.00024784%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101)
Employer's proportionate share of system NOL/(A) at MD **\$ (277)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (161)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (375)

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) \$ (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) **\$ (27)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 60
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	\$ 78
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
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	\$ (78)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00133143%
Employer's proportionate share at MD 0.00135137%

Employer's proportionate share of system NOL/(A) at prior MD \$ (556)
Employer's proportionate share of system NOL/(A) at MD \$ (1,508)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (878)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,045)

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) \$ (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) \$ (143)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 85
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 325
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	\$ 418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (418)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (138)
2 nd Fiscal Year	(138)
3 rd Fiscal Year	(110)
4 th Fiscal Year	(32)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00116423%
Employer's proportionate share at MD 0.00152913%

Employer's proportionate share of system NOL/(A) at prior MD \$ (486)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,707)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (994)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,314)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (160)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 368
Changes in proportionate share	\$ 21	\$ 56
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (505)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(171)
3 rd Fiscal Year	(130)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00220576%
Employer's proportionate share at MD 0.00214391%

Employer's proportionate share of system NOL/(A) at prior MD \$ (921)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,393)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,393)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,244)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (225)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (209)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 136
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 516
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	\$ 660
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	\$ (201)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(172)
4 th Fiscal Year	(51)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09820267%
Employer's proportionate share at MD 0.10037442%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,984)
Employer's proportionate share of system NOL/(A) at MD \$ (112,045)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,238)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,887)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,516)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (248)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,764)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,350
Changes of assumptions	\$ 0	\$ 356
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,157
Changes in proportionate share	\$ 0	\$ 511
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,374)

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	\$ (10,415)
2 nd Fiscal Year	(10,385)
3 rd Fiscal Year	(8,171)
4 th Fiscal Year	(2,401)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,374)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00273280%
Employer's proportionate share at MD 0.00319868%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,141)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,571)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,079)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,840)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (335)
- 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) **\$ (391)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 202
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 770
Changes in proportionate share	\$ 0	\$ 114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,097)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (380)
2 nd Fiscal Year	(374)
3 rd Fiscal Year	(267)
4 th Fiscal Year	(77)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01642332%
Employer's proportionate share at MD 0.01701411%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,854)
Employer's proportionate share of system NOL/(A) at MD \$ (18,992)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,058)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,746)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,783)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) \$ (1,822)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,076
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,095
Changes in proportionate share	\$ 3	\$ 93
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 5,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,321)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,762)
2 nd Fiscal Year	(1,761)
3 rd Fiscal Year	(1,390)
4 th Fiscal Year	(407)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,321)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01375437%
Employer's proportionate share at MD 0.01412413%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,740)
Employer's proportionate share of system NOL/(A) at MD **\$ (15,766)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,180)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,373)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,480)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 177
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (1,303)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 894
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,399
Changes in proportionate share	\$ 345	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 345	\$ 4,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,056)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,254)
2 nd Fiscal Year	(1,313)
3 rd Fiscal Year	(1,151)
4 th Fiscal Year	(338)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00200643%
Employer's proportionate share at MD 0.00197071%

Employer's proportionate share of system NOL/(A) at prior MD \$ (837)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,200)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,281)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,982)

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) \$ 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) **\$ (199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 125
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 474
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	\$ 606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (590)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (193)
2 nd Fiscal Year	(193)
3 rd Fiscal Year	(158)
4 th Fiscal Year	(47)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (590)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00896866%
Employer's proportionate share at MD 0.00949750%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,743)
Employer's proportionate share of system NOL/(A) at MD \$ (10,602)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,173)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,372)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (995)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (104)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (1,099)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 601
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,286
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	\$ 3,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,118)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,066)
2 nd Fiscal Year	(1,044)
3 rd Fiscal Year	(780)
4 th Fiscal Year	(227)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,118)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00194432%
Employer's proportionate share at MD 0.00205288%

Employer's proportionate share of system NOL/(A) at prior MD \$ (811)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,292)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,334)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (215)
▪ 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) **\$ (212)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 130
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 494
Changes in proportionate share	\$ 17	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (631)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (205)
2 nd Fiscal Year	(208)
3 rd Fiscal Year	(169)
4 th Fiscal Year	(49)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10)

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in 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	(4)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073752%
Employer's proportionate share at MD 0.00068345%

Employer's proportionate share of system NOL/(A) at prior MD \$ (308)
Employer's proportionate share of system NOL/(A) at MD \$ (763)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (444)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,034)

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) \$ (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) \$ (77)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 164
Changes in proportionate share	\$ 9	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 225
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	\$ (74)
2 nd Fiscal Year	(72)
3 rd Fiscal Year	(54)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00459776%
Employer's proportionate share at MD 0.00447621%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,919)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,997)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,909)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (469)
▪ 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) **\$ (466)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 283
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,077
Changes in proportionate share	\$ 20	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 1,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,366)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (450)
2 nd Fiscal Year	(450)
3 rd Fiscal Year	(358)
4 th Fiscal Year	(107)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00051113%
Employer's proportionate share at MD 0.00053886%

Employer's proportionate share of system NOL/(A) at prior MD \$ (213)
Employer's proportionate share of system NOL/(A) at MD **\$ (602)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (350)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (815)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (56)
▪ 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) **\$ (63)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 130
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	\$ 178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (178)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62)
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (178)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.08895088%
Employer's proportionate share at MD 0.09028646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,123)
Employer's proportionate share of system NOL/(A) at MD \$ (100,784)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (58,681)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (136,622)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,459)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (329)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,788)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,712
Changes of assumptions	\$ 0	\$ 320
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,729
Changes in proportionate share	\$ 0	\$ 614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,375)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,474)
2 nd Fiscal Year	(9,404)
3 rd Fiscal Year	(7,336)
4 th Fiscal Year	(2,160)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,375)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01680758%
Employer's proportionate share at MD 0.01790059%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,014)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,982)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,634)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,087)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,875)
▪ 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) **\$ (2,090)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,132
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,308
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	\$ 5,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,914)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,028)
2 nd Fiscal Year	(1,986)
3 rd Fiscal Year	(1,472)
4 th Fiscal Year	(428)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00064957%
Employer's proportionate share at MD 0.00081989%

Employer's proportionate share of system NOL/(A) at prior MD \$ (271)
Employer's proportionate share of system NOL/(A) at MD **\$ (915)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (533)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,241)

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) \$ (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) **\$ (130)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 52
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 197
Changes in proportionate share	\$ 0	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (127)
2 nd Fiscal Year	(119)
3 rd Fiscal Year	(68)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01784170%
Employer's proportionate share at MD 0.02117202%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,446)
Employer's proportionate share of system NOL/(A) at MD **\$ (23,634)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,761)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (32,038)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,218)
- 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) **\$ (2,490)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,339
Changes of assumptions	\$ 0	\$ 75
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,095
Changes in proportionate share	\$ 0	\$ 597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,106)

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	\$ (2,417)
2 nd Fiscal Year	(2,402)
3 rd Fiscal Year	(1,782)
4 th Fiscal Year	(507)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,106)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00675245%
Employer's proportionate share at MD 0.00670925%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,818)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,489)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,361)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,152)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (703)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (700)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 424
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,615
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	\$ 2,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,056)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (677)
2 nd Fiscal Year	(677)
3 rd Fiscal Year	(542)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00068992%
Employer's proportionate share at MD 0.00066692%

Employer's proportionate share of system NOL/(A) at prior MD \$ (288)
Employer's proportionate share of system NOL/(A) at MD \$ (744)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (433)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,009)

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) \$ 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) \$ (67)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 161
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	\$ 205
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	\$ (66)
2 nd Fiscal Year	(66)
3 rd Fiscal Year	(54)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00359878%
Employer's proportionate share at MD 0.00365518%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,502)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,080)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,376)
- 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) \$ (383)
- 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) **\$ (398)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 880
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	\$ 1,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,151)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (385)
2 nd Fiscal Year	(381)
3 rd Fiscal Year	(297)
4 th Fiscal Year	(87)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00082024%
Employer's proportionate share at MD 0.00131085%

Employer's proportionate share of system NOL/(A) at prior MD \$ (342)
Employer's proportionate share of system NOL/(A) at MD \$ (1,463)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (852)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,984)

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) \$ (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) \$ (168)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 83
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 315
Changes in proportionate share	\$ 5	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (475)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (164)
2 nd Fiscal Year	(163)
3 rd Fiscal Year	(117)
4 th Fiscal Year	(31)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00590863%
Employer's proportionate share at MD 0.00654347%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,466)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,304)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,253)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,902)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (686)
- 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) **\$ (720)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 414
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,575
Changes in proportionate share	\$ 16	\$ 99
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 2,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,095)

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	\$ (697)
2 nd Fiscal Year	(699)
3 rd Fiscal Year	(543)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,095)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00202820%
Employer's proportionate share at MD 0.00243881%

Employer's proportionate share of system NOL/(A) at prior MD \$ (846)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,722)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,585)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (256)
▪ 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) **\$ (287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 154
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 587
Changes in proportionate share	\$ 0	\$ 70
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 820
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	\$ (278)
2 nd Fiscal Year	(278)
3 rd Fiscal Year	(205)
4 th Fiscal Year	(58)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00157789%
Employer's proportionate share at MD 0.00174691%

Employer's proportionate share of system NOL/(A) at prior MD \$ (659)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,950)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,135)
- 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) \$ (183)
▪ 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) **\$ (199)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 111
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 420
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	\$ 570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (570)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (193)
2 nd Fiscal Year	(192)
3 rd Fiscal Year	(143)
4 th Fiscal Year	(42)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (570)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00040634%
Employer's proportionate share at MD 0.00043514%

Employer's proportionate share of system NOL/(A) at prior MD \$ (170)
Employer's proportionate share of system NOL/(A) at MD **\$ (486)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (283)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (658)

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) \$ (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) **\$ (50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 105
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	\$ 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	\$ (48)
2 nd Fiscal Year	(47)
3 rd Fiscal Year	(35)
4 th Fiscal Year	(10)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00211104%
Employer's proportionate share at MD 0.00193165%

Employer's proportionate share of system NOL/(A) at prior MD \$ (881)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,156)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,255)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,923)

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) \$ 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) **\$ (197)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 122
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 465
Changes in proportionate share	\$ 28	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (578)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (191)
2 nd Fiscal Year	(189)
3 rd Fiscal Year	(152)
4 th Fiscal Year	(46)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00064880%
Employer's proportionate share at MD 0.00044708%

Employer's proportionate share of system NOL/(A) at prior MD \$ (271)
Employer's proportionate share of system NOL/(A) at MD **\$ (499)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (291)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (677)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (47)
- 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) **\$ (69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 108
Changes in proportionate share	\$ 31	\$ 60
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31	\$ 198
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	\$ (67)
2 nd Fiscal Year	(55)
3 rd Fiscal Year	(33)
4 th Fiscal Year	(11)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01763315%
Employer's proportionate share at MD 0.01857422%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,359)
Employer's proportionate share of system NOL/(A) at MD **\$ (20,734)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,072)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,946)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (264)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (2,210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,175
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,470
Changes in proportionate share	\$ 0	\$ 486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,197)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,145)
2 nd Fiscal Year	(2,084)
3 rd Fiscal Year	(1,523)
4 th Fiscal Year	(444)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00065609%
Employer's proportionate share at MD 0.00064272%

Employer's proportionate share of system NOL/(A) at prior MD \$ (274)
Employer's proportionate share of system NOL/(A) at MD **\$ (717)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (418)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (973)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (67)
▪ 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) **\$ (66)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 155
Changes in proportionate share	\$ 2	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64)
2 nd Fiscal Year	(65)
3 rd Fiscal Year	(52)
4 th Fiscal Year	(15)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073039%
Employer's proportionate share at MD 0.00067938%

Employer's proportionate share of system NOL/(A) at prior MD \$ (305)
Employer's proportionate share of system NOL/(A) at MD \$ (758)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,028)

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) \$ (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) \$ (75)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 43
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 164
Changes in proportionate share	\$ 8	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 220
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	\$ (73)
2 nd Fiscal Year	(70)
3 rd Fiscal Year	(53)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 3.32701917%
Employer's proportionate share at MD 3.12937551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,388,501)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,493,232)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,033,931)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,735,391)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (327,867)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 3,296
- 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) **\$ (324,571)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 197,971
Changes of assumptions	\$ 0	\$ 11,084
Net difference between projected and actual earnings on investments	\$ 0	\$ 753,133
Changes in proportionate share	\$ 30,864	\$ 17,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30,864	\$ 979,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (948,534)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (313,685)
2 nd Fiscal Year	(310,649)
3 rd Fiscal Year	(249,330)
4 th Fiscal Year	(74,870)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (948,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00034856%
Employer's proportionate share at MD 0.00028216%

Employer's proportionate share of system NOL/(A) at prior MD \$ (145)
Employer's proportionate share of system NOL/(A) at MD **\$ (315)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (183)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (427)

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) \$ 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) **\$ (25)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18
Changes of assumptions	\$ 0	\$ 1
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	\$ 87
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	\$ (24)
2 nd Fiscal Year	(24)
3 rd Fiscal Year	(23)
4 th Fiscal Year	(7)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02656076%
Employer's proportionate share at MD 0.03060597%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,085)
Employer's proportionate share of system NOL/(A) at MD **\$ (34,165)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,892)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,313)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,207)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (203)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,410)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,936
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,366
Changes in proportionate share	\$ 124	\$ 631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 124	\$ 10,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,917)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,303)
2 nd Fiscal Year	(3,323)
3 rd Fiscal Year	(2,559)
4 th Fiscal Year	(732)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,917)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01031073%
Employer's proportionate share at MD 0.01082807%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,303)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,087)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,038)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,385)

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) \$ 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) **\$ (1,121)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 685
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,606
Changes in proportionate share	\$ 82	\$ 81
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 3,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,328)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,084)
2 nd Fiscal Year	(1,098)
3 rd Fiscal Year	(888)
4 th Fiscal Year	(259)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,328)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00084187%
Employer's proportionate share at MD 0.00065847%

Employer's proportionate share of system NOL/(A) at prior MD \$ (351)
Employer's proportionate share of system NOL/(A) at MD \$ (735)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (428)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (996)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69)
▪ Net amortization of employer-specific deferred amounts from:
 o Changes in proportionate share (per paragraph 64 of GASB 75) \$ 9
 o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (60)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 158
Changes in proportionate share	\$ 29	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 208
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	\$ (58)
2 nd Fiscal Year	(56)
3 rd Fiscal Year	(50)
4 th Fiscal Year	(16)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00172424%
Employer's proportionate share at MD 0.00312139%

Employer's proportionate share of system NOL/(A) at prior MD \$ (720)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,484)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,029)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,723)

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) \$ 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) **\$ (299)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 197
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 751
Changes in proportionate share	\$ 210	\$ 218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 210	\$ 1,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (967)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (288)
2 nd Fiscal Year	(324)
3 rd Fiscal Year	(281)
4 th Fiscal Year	(75)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02846013%
Employer's proportionate share at MD 0.03116369%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,878)
Employer's proportionate share of system NOL/(A) at MD \$ (34,787)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,255)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,157)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,265)
- 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) \$ (3,483)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,971
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,500
Changes in proportionate share	\$ 0	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,062)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,375)
2 nd Fiscal Year	(3,364)
3 rd Fiscal Year	(2,579)
4 th Fiscal Year	(746)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02793934%
Employer's proportionate share at MD 0.03037113%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,660)
Employer's proportionate share of system NOL/(A) at MD **\$ (33,902)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,740)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,958)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,182)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (437)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,619)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,921
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,309
Changes in proportionate share	\$ 0	\$ 843
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 10,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,181)

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	\$ (3,513)
2 nd Fiscal Year	(3,431)
3 rd Fiscal Year	(2,510)
4 th Fiscal Year	(727)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #2889: Mid-Valley Behavioral Care Network

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00278162%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (3,105)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,808)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,209)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (291)
- 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) **\$ (480)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 176
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 669
Changes in proportionate share	\$ 0	\$ 434
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,289
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	\$ (471)
2 nd Fiscal Year	(471)
3 rd Fiscal Year	(281)
4 th Fiscal Year	(67)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05430037%
Employer's proportionate share at MD 0.05601283%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,662)
Employer's proportionate share of system NOL/(A) at MD **\$ (62,526)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,405)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,759)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,868)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (411)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (6,279)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,543
Changes of assumptions	\$ 0	\$ 198
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,480
Changes in proportionate share	\$ 0	\$ 771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,992)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,085)
2 nd Fiscal Year	(5,998)
3 rd Fiscal Year	(4,571)
4 th Fiscal Year	(1,340)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,992)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10574502%
Employer's proportionate share at MD 0.10940275%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,132)
Employer's proportionate share of system NOL/(A) at MD \$ (122,123)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (71,106)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (165,549)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,462)
▪ 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) \$ (11,892)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,921
Changes of assumptions	\$ 0	\$ 387
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,329
Changes in proportionate share	\$ 0	\$ 881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 34,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,518)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,512)
2 nd Fiscal Year	(11,457)
3 rd Fiscal Year	(8,933)
4 th Fiscal Year	(2,617)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08464059%
Employer's proportionate share at MD 0.07945034%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,324)
Employer's proportionate share of system NOL/(A) at MD \$ (88,688)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,639)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (120,225)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,324)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (334)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,658)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,026
Changes of assumptions	\$ 0	\$ 281
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,121
Changes in proportionate share	\$ 811	\$ 1,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 811	\$ 25,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,784)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,382)
2 nd Fiscal Year	(8,177)
3 rd Fiscal Year	(6,325)
4 th Fiscal Year	(1,901)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,784)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.11368653%
Employer's proportionate share at MD 0.10771440%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,446)
Employer's proportionate share of system NOL/(A) at MD **\$ (120,238)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (70,009)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,994)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,285)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 148
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (11,137)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,814
Changes of assumptions	\$ 0	\$ 382
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,923
Changes in proportionate share	\$ 933	\$ 437
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 933	\$ 33,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,623)

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	\$ (10,763)
2 nd Fiscal Year	(10,686)
3 rd Fiscal Year	(8,598)
4 th Fiscal Year	(2,577)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (32,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.46651118%
Employer's proportionate share at MD 0.44523433%

Employer's proportionate share of system NOL/(A) at prior MD \$ (194,694)
Employer's proportionate share of system NOL/(A) at MD \$ (497,002)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (289,379)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (673,731)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (46,647)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (749)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (47,396)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,166
Changes of assumptions	\$ 0	\$ 1,577
Net difference between projected and actual earnings on investments	\$ 0	\$ 107,153
Changes in proportionate share	\$ 3,322	\$ 3,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,322	\$ 140,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,303)

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	\$ (45,848)
2 nd Fiscal Year	(45,189)
3 rd Fiscal Year	(35,614)
4 th Fiscal Year	(10,652)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (137,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.40150213%
Employer's proportionate share at MD 0.41688085%

Employer's proportionate share of system NOL/(A) at prior MD \$ (167,563)
Employer's proportionate share of system NOL/(A) at MD **\$ (465,352)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (270,951)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (630,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (43,677)
▪ 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) **\$ (44,140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,373
Changes of assumptions	\$ 0	\$ 1,477
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,329
Changes in proportionate share	\$ 987	\$ 2,401
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 987	\$ 130,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (129,593)

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	\$ (42,690)
2 nd Fiscal Year	(42,865)
3 rd Fiscal Year	(34,064)
4 th Fiscal Year	(9,974)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (129,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05765896%
Employer's proportionate share at MD 0.06305484%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,063)
Employer's proportionate share of system NOL/(A) at MD \$ (70,386)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,982)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (95,415)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,606)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (227)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,833)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,989
Changes of assumptions	\$ 0	\$ 223
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,175
Changes in proportionate share	\$ 236	\$ 843
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 236	\$ 20,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,994)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,614)
2 nd Fiscal Year	(6,656)
3 rd Fiscal Year	(5,216)
4 th Fiscal Year	(1,509)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,994)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.27555623%
Employer's proportionate share at MD	0.28554103%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (115,001)
Employer's proportionate share of system NOL/(A) at MD	\$ (318,741)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (185,587)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (432,082)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (29,916)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (672)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (30,588)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,064
Changes of assumptions	\$ 0	\$ 1,011
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,720
Changes in proportionate share	\$ 12	\$ 1,559
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 89,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89,342)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29,595)
2 nd Fiscal Year	(29,595)
3 rd Fiscal Year	(23,321)
4 th Fiscal Year	(6,832)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (89,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.26437231%
Employer's proportionate share at MD 0.26959274%

Employer's proportionate share of system NOL/(A) at prior MD \$ (110,333)
Employer's proportionate share of system NOL/(A) at MD **\$ (300,939)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (175,221)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (407,949)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,245)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (814)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (29,059)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,055
Changes of assumptions	\$ 0	\$ 955
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,882
Changes in proportionate share	\$ 0	\$ 1,594
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 84,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,486)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,122)
2 nd Fiscal Year	(27,983)
3 rd Fiscal Year	(21,931)
4 th Fiscal Year	(6,450)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84,486)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 1.29452634%
Employer's proportionate share at MD 1.26553093%

Employer's proportionate share of system NOL/(A) at prior MD \$ (540,259)
Employer's proportionate share of system NOL/(A) at MD \$ (1,412,676)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (822,529)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,915,009)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (132,590)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (687)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (133,277)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 80,060
Changes of assumptions	\$ 0	\$ 4,482
Net difference between projected and actual earnings on investments	\$ 0	\$ 304,570
Changes in proportionate share	\$ 4,528	\$ 4,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,528	\$ 393,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (389,099)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (128,875)
2 nd Fiscal Year	(128,078)
3 rd Fiscal Year	(101,868)
4 th Fiscal Year	(30,278)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (389,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.46953425%
Employer's proportionate share at MD 0.47614657%

Employer's proportionate share of system NOL/(A) at prior MD \$ (195,956)
Employer's proportionate share of system NOL/(A) at MD \$ (531,509)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (309,470)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (720,508)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49,886)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,351)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (51,237)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,122
Changes of assumptions	\$ 0	\$ 1,686
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,592
Changes in proportionate share	\$ 0	\$ 2,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 148,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,965)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,581)
2 nd Fiscal Year	(49,309)
3 rd Fiscal Year	(38,684)
4 th Fiscal Year	(11,392)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (148,965)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.20598489%
Employer's proportionate share at MD 0.19966668%

Employer's proportionate share of system NOL/(A) at prior MD \$ (85,966)
Employer's proportionate share of system NOL/(A) at MD **\$ (222,882)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (129,773)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (302,137)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,919)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (105)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (21,024)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,631
Changes of assumptions	\$ 0	\$ 707
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,053
Changes in proportionate share	\$ 987	\$ 908
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 987	\$ 62,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,312)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,330)
2 nd Fiscal Year	(20,170)
3 rd Fiscal Year	(16,036)
4 th Fiscal Year	(4,777)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (61,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02053072%
Employer's proportionate share at MD 0.02597925%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,568)
Employer's proportionate share of system NOL/(A) at MD **\$ (29,000)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,312)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,722)
- 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) **\$ (3,027)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,644
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,252
Changes in proportionate share	\$ 109	\$ 851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 109	\$ 8,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,730)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,936)
2 nd Fiscal Year	(2,957)
3 rd Fiscal Year	(2,214)
4 th Fiscal Year	(622)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04681413%
Employer's proportionate share at MD 0.04411323%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,537)
Employer's proportionate share of system NOL/(A) at MD \$ (49,242)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,671)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,752)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,622)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 181
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,441)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,791
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,617
Changes in proportionate share	\$ 422	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 422	\$ 13,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,144)

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	\$ (4,287)
2 nd Fiscal Year	(4,285)
3 rd Fiscal Year	(3,515)
4 th Fiscal Year	(1,055)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01776138%
Employer's proportionate share at MD 0.01904789%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,413)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,263)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,380)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,823)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,996)
▪ 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) **\$ (2,054)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,205
Changes of assumptions	\$ 0	\$ 67
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,584
Changes in proportionate share	\$ 50	\$ 201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 6,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,987)
2 nd Fiscal Year	(1,995)
3 rd Fiscal Year	(1,569)
4 th Fiscal Year	(456)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10358230%
Employer's proportionate share at MD 0.09513756%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,229)
Employer's proportionate share of system NOL/(A) at MD \$ (106,199)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,834)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,963)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,968)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 331
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (9,637)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,019
Changes of assumptions	\$ 0	\$ 337
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,896
Changes in proportionate share	\$ 1,319	\$ 413
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,319	\$ 29,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,346)

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	\$ (9,306)
2 nd Fiscal Year	(9,235)
3 rd Fiscal Year	(7,529)
4 th Fiscal Year	(2,276)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.22120050%
Employer's proportionate share at MD 0.22724131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,316)
Employer's proportionate share of system NOL/(A) at MD **\$ (253,663)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (147,695)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (343,863)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (23,808)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,439)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (25,247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,376
Changes of assumptions	\$ 0	\$ 805
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,689
Changes in proportionate share	\$ 0	\$ 2,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 72,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,563)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,457)
2 nd Fiscal Year	(24,149)
3 rd Fiscal Year	(18,521)
4 th Fiscal Year	(5,437)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (72,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09234427%
Employer's proportionate share at MD 0.09569636%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,539)
Employer's proportionate share of system NOL/(A) at MD \$ (106,823)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,198)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,026)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (327)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,353)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,054
Changes of assumptions	\$ 0	\$ 339
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,031
Changes in proportionate share	\$ 0	\$ 692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 30,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,116)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,020)
2 nd Fiscal Year	(9,991)
3 rd Fiscal Year	(7,815)
4 th Fiscal Year	(2,290)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (30,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00547254%
Employer's proportionate share at MD 0.00652722%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,284)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,286)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,242)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,877)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (684)
▪ 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) **\$ (729)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 413
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,571
Changes in proportionate share	\$ 47	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 2,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,124)

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	\$ (706)
2 nd Fiscal Year	(713)
3 rd Fiscal Year	(548)
4 th Fiscal Year	(156)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00431485%
Employer's proportionate share at MD 0.00277200%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,801)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,094)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,802)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,195)

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) \$ 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) **\$ (222)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 175
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 667
Changes in proportionate share	\$ 241	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 241	\$ 914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (673)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (213)
2 nd Fiscal Year	(201)
3 rd Fiscal Year	(193)
4 th Fiscal Year	(66)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (673)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01214996%
Employer's proportionate share at MD 0.01116021%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,071)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,458)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,254)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,888)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,169)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (1,072)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 706
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,686
Changes in proportionate share	\$ 205	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 205	\$ 3,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,227)

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	\$ (1,033)
2 nd Fiscal Year	(1,043)
3 rd Fiscal Year	(883)
4 th Fiscal Year	(267)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01092015%
Employer's proportionate share at MD 0.01078124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,557)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,035)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,007)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,314)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,130)
▪ 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) **\$ (1,100)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 682
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,595
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	\$ 3,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,257)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,062)
2 nd Fiscal Year	(1,068)
3 rd Fiscal Year	(869)
4 th Fiscal Year	(258)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,257)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.34041752%
Employer's proportionate share at MD 0.34489908%

Employer's proportionate share of system NOL/(A) at prior MD \$ (142,070)
Employer's proportionate share of system NOL/(A) at MD **\$ (385,001)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (224,166)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (521,903)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,135)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (814)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (36,949)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,819
Changes of assumptions	\$ 0	\$ 1,222
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,005
Changes in proportionate share	\$ 0	\$ 1,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 107,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107,614)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,750)
2 nd Fiscal Year	(35,598)
3 rd Fiscal Year	(28,015)
4 th Fiscal Year	(8,252)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (107,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06798734%
Employer's proportionate share at MD 0.07319678%

Employer's proportionate share of system NOL/(A) at prior MD \$ (28,374)
Employer's proportionate share of system NOL/(A) at MD \$ (81,707)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,574)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (110,762)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,669)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (279)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (7,948)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,631
Changes of assumptions	\$ 0	\$ 259
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,616
Changes in proportionate share	\$ 129	\$ 813
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 129	\$ 23,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,190)

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	\$ (7,693)
2 nd Fiscal Year	(7,714)
3 rd Fiscal Year	(6,031)
4 th Fiscal Year	(1,751)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,190)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.52231769%
Employer's proportionate share at MD 0.50375187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (217,984)
Employer's proportionate share of system NOL/(A) at MD \$ (562,324)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (327,412)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (762,281)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (52,778)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 4,880
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (47,898)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,868
Changes of assumptions	\$ 0	\$ 1,784
Net difference between projected and actual earnings on investments	\$ 0	\$ 121,236
Changes in proportionate share	\$ 9,052	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,052	\$ 154,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (145,836)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (46,146)
2 nd Fiscal Year	(47,233)
3 rd Fiscal Year	(40,405)
4 th Fiscal Year	(12,052)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (145,836)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02904562%
Employer's proportionate share at MD 0.03061843%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,122)
Employer's proportionate share of system NOL/(A) at MD **\$ (34,178)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,900)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,332)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,208)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (163)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,371)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,937
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,369
Changes in proportionate share	\$ 0	\$ 339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,753)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,264)
2 nd Fiscal Year	(3,246)
3 rd Fiscal Year	(2,510)
4 th Fiscal Year	(733)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,753)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.40491730%
Employer's proportionate share at MD 0.40302417%

Employer's proportionate share of system NOL/(A) at prior MD \$ (168,989)
Employer's proportionate share of system NOL/(A) at MD **\$ (449,884)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (261,945)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (609,859)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (42,225)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (954)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (43,179)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,496
Changes of assumptions	\$ 0	\$ 1,427
Net difference between projected and actual earnings on investments	\$ 0	\$ 96,994
Changes in proportionate share	\$ 296	\$ 1,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 296	\$ 125,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,460)

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	\$ (41,777)
2 nd Fiscal Year	(41,452)
3 rd Fiscal Year	(32,589)
4 th Fiscal Year	(9,642)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (125,460)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.08862020%
Employer's proportionate share at MD 0.10034650%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,985)
Employer's proportionate share of system NOL/(A) at MD \$ (112,014)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,220)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,845)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,513)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,472)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,985)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,348
Changes of assumptions	\$ 0	\$ 355
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,150
Changes in proportionate share	\$ 0	\$ 2,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 33,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,835)

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	\$ (11,636)
2 nd Fiscal Year	(11,435)
3 rd Fiscal Year	(8,363)
4 th Fiscal Year	(2,401)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09815743%
Employer's proportionate share at MD 0.10041152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,965)
Employer's proportionate share of system NOL/(A) at MD **\$ (112,087)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,262)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,943)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,520)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (263)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (10,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,352
Changes of assumptions	\$ 0	\$ 356
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,166
Changes in proportionate share	\$ 0	\$ 540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,414)

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	\$ (10,434)
2 nd Fiscal Year	(10,402)
3 rd Fiscal Year	(8,175)
4 th Fiscal Year	(2,402)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01542349%
Employer's proportionate share at MD 0.01735782%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,437)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,376)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,282)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,266)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,819)
▪ 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) **\$ (1,998)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,098
Changes of assumptions	\$ 0	\$ 61
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,177
Changes in proportionate share	\$ 0	\$ 383
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,719)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,937)
2 nd Fiscal Year	(1,922)
3 rd Fiscal Year	(1,445)
4 th Fiscal Year	(415)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09019815%
Employer's proportionate share at MD 0.09152580%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,643)
Employer's proportionate share of system NOL/(A) at MD \$ (102,168)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (59,487)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (138,497)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,589)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (168)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,757)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,790
Changes of assumptions	\$ 0	\$ 324
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,027
Changes in proportionate share	\$ 0	\$ 338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 28,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,439)
2 nd Fiscal Year	(9,414)
3 rd Fiscal Year	(7,437)
4 th Fiscal Year	(2,190)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05081841%
Employer's proportionate share at MD 0.05569667%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,209)
Employer's proportionate share of system NOL/(A) at MD **\$ (62,173)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,200)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (84,281)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,835)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (282)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (6,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,523
Changes of assumptions	\$ 0	\$ 197
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,404
Changes in proportionate share	\$ 82	\$ 762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 17,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,804)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,924)
2 nd Fiscal Year	(5,940)
3 rd Fiscal Year	(4,609)
4 th Fiscal Year	(1,333)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,804)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02951440%
Employer's proportionate share at MD 0.03037505%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,318)
Employer's proportionate share of system NOL/(A) at MD \$ (33,907)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,742)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,964)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,182)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (291)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (3,473)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,922
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,310
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	\$ 9,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,871)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,368)
2 nd Fiscal Year	(3,298)
3 rd Fiscal Year	(2,478)
4 th Fiscal Year	(727)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,871)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04751409%
Employer's proportionate share at MD 0.05258247%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,830)
Employer's proportionate share of system NOL/(A) at MD \$ (58,696)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (34,176)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,568)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,509)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (210)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (5,719)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,326
Changes of assumptions	\$ 0	\$ 186
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,655
Changes in proportionate share	\$ 229	\$ 791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 229	\$ 16,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,536)
2 nd Fiscal Year	(5,575)
3 rd Fiscal Year	(4,360)
4 th Fiscal Year	(1,258)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13011306%
Employer's proportionate share at MD	0.13626745%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (54,301)
Employer's proportionate share of system NOL/(A) at MD	\$ (152,111)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (88,567)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (206,201)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,277)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (729)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (15,006)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,621
Changes of assumptions	\$ 0	\$ 483
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,795
Changes in proportionate share	\$ 0	\$ 1,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 43,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,389)

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	\$ (14,532)
2 nd Fiscal Year	(14,440)
3 rd Fiscal Year	(11,156)
4 th Fiscal Year	(3,260)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (43,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10090948%
Employer's proportionate share at MD 0.10743460%

Employer's proportionate share of system NOL/(A) at prior MD \$ (42,114)
Employer's proportionate share of system NOL/(A) at MD **\$ (119,926)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,827)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,571)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,256)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (678)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (11,934)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,797
Changes of assumptions	\$ 0	\$ 381
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,856
Changes in proportionate share	\$ 0	\$ 1,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 34,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,452)

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	\$ (11,560)
2 nd Fiscal Year	(11,489)
3 rd Fiscal Year	(8,831)
4 th Fiscal Year	(2,570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00814599%
Employer's proportionate share at MD 0.00813525%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,400)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,081)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,287)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,310)

Employer OPEB Expense for Measurement Period

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

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (822)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 515
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,958
Changes in proportionate share	\$ 52	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52	\$ 2,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,450)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (794)
2 nd Fiscal Year	(801)
3 rd Fiscal Year	(659)
4 th Fiscal Year	(195)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03175463%
Employer's proportionate share at MD 0.03132975%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,253)
Employer's proportionate share of system NOL/(A) at MD **\$ (34,973)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,363)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,408)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,282)
- 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) **\$ (3,498)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,982
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,540
Changes in proportionate share	\$ 66	\$ 418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 66	\$ 10,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,985)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,389)
2 nd Fiscal Year	(3,317)
3 rd Fiscal Year	(2,528)
4 th Fiscal Year	(750)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,985)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03389079%
Employer's proportionate share at MD 0.03406744%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,144)
Employer's proportionate share of system NOL/(A) at MD \$ (38,029)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,142)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,551)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,569)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (3,576)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,155
Changes of assumptions	\$ 0	\$ 121
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,199
Changes in proportionate share	\$ 9	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 10,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,494)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,458)
2 nd Fiscal Year	(3,459)
3 rd Fiscal Year	(2,762)
4 th Fiscal Year	(815)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.14271016%
Employer's proportionate share at MD 0.15729111%

Employer's proportionate share of system NOL/(A) at prior MD \$ (59,559)
Employer's proportionate share of system NOL/(A) at MD \$ (175,580)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (102,231)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (238,014)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,479)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,394)
 ○ 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) \$ (17,873)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,951
Changes of assumptions	\$ 0	\$ 557
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,855
Changes in proportionate share	\$ 0	\$ 2,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,326)
2 nd Fiscal Year	(17,205)
3 rd Fiscal Year	(13,031)
4 th Fiscal Year	(3,763)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01526278%
Employer's proportionate share at MD 0.01285681%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,370)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,352)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,455)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,347)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (1,206)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 813
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,094
Changes in proportionate share	\$ 376	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 376	\$ 3,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,614)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,161)
2 nd Fiscal Year	(1,154)
3 rd Fiscal Year	(991)
4 th Fiscal Year	(308)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.07802691%
Employer's proportionate share at MD 0.07905466%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,564)
Employer's proportionate share of system NOL/(A) at MD \$ (88,246)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,381)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (119,626)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,283)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (86)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,369)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,001
Changes of assumptions	\$ 0	\$ 280
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,026
Changes in proportionate share	\$ 0	\$ 188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 24,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,495)

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	\$ (8,094)
2 nd Fiscal Year	(8,090)
3 rd Fiscal Year	(6,420)
4 th Fiscal Year	(1,891)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,495)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02239513%
Employer's proportionate share at MD 0.02383237%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,346)
Employer's proportionate share of system NOL/(A) at MD \$ (26,603)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,490)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,063)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,497)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (2,576)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,508
Changes of assumptions	\$ 0	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,736
Changes in proportionate share	\$ 34	\$ 224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 7,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,518)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,493)
2 nd Fiscal Year	(2,497)
3 rd Fiscal Year	(1,957)
4 th Fiscal Year	(570)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,518)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.87029331%
Employer's proportionate share at MD 0.89570468%

Employer's proportionate share of system NOL/(A) at prior MD \$ (363,209)
Employer's proportionate share of system NOL/(A) at MD **\$ (999,849)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (582,161)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,355,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (93,844)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,823)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (96,667)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 56,664
Changes of assumptions	\$ 0	\$ 3,172
Net difference between projected and actual earnings on investments	\$ 0	\$ 215,565
Changes in proportionate share	\$ 0	\$ 5,833
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 281,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (281,234)

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	\$ (93,551)
2 nd Fiscal Year	(93,220)
3 rd Fiscal Year	(73,035)
4 th Fiscal Year	(21,430)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (281,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05691412%
Employer's proportionate share at MD 0.05800304%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,753)
Employer's proportionate share of system NOL/(A) at MD **\$ (64,747)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,699)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (87,771)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,077)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (86)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (6,163)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,669
Changes of assumptions	\$ 0	\$ 205
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,959
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	\$ 18,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,025)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,961)
2 nd Fiscal Year	(5,959)
3 rd Fiscal Year	(4,718)
4 th Fiscal Year	(1,388)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02590142%
Employer's proportionate share at MD 0.02449765%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,810)
Employer's proportionate share of system NOL/(A) at MD \$ (27,346)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,922)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,070)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,567)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 111
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,456)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,550
Changes of assumptions	\$ 0	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,896
Changes in proportionate share	\$ 247	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 247	\$ 7,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,286)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,370)
2 nd Fiscal Year	(2,375)
3 rd Fiscal Year	(1,953)
4 th Fiscal Year	(586)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.26942259%
Employer's proportionate share at MD 0.27224383%

Employer's proportionate share of system NOL/(A) at prior MD \$ (112,441)
Employer's proportionate share of system NOL/(A) at MD **\$ (303,898)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (176,944)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (411,961)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,523)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,201)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (29,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,223
Changes of assumptions	\$ 0	\$ 964
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,520
Changes in proportionate share	\$ 0	\$ 2,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 85,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,863)

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	\$ (28,777)
2 nd Fiscal Year	(28,475)
3 rd Fiscal Year	(22,097)
4 th Fiscal Year	(6,513)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,863)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03645497%
Employer's proportionate share at MD 0.03745033%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,214)
Employer's proportionate share of system NOL/(A) at MD **\$ (41,805)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,341)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,670)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,924)
▪ 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) **\$ (3,990)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,369
Changes of assumptions	\$ 0	\$ 133
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,013
Changes in proportionate share	\$ 4	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 11,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,666)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,859)
2 nd Fiscal Year	(3,859)
3 rd Fiscal Year	(3,051)
4 th Fiscal Year	(896)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,666)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01101437%
Employer's proportionate share at MD 0.01104635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,597)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,331)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,180)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,715)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,157)
- 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) **\$ (1,151)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 699
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,658
Changes in proportionate share	\$ 13	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 3,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,388)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,113)
2 nd Fiscal Year	(1,116)
3 rd Fiscal Year	(895)
4 th Fiscal Year	(264)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06456119%
Employer's proportionate share at MD 0.06395113%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,944)
Employer's proportionate share of system NOL/(A) at MD \$ (71,387)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,565)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (96,771)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,700)
▪ 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) \$ (6,749)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,046
Changes of assumptions	\$ 0	\$ 227
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,391
Changes in proportionate share	\$ 95	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 19,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,527)
2 nd Fiscal Year	(6,498)
3 rd Fiscal Year	(5,167)
4 th Fiscal Year	(1,530)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01146372%
Employer's proportionate share at MD 0.01221459%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,784)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,635)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,939)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,483)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,280)
- 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) **\$ (1,346)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 773
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,940
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	\$ 3,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,897)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,303)
2 nd Fiscal Year	(1,297)
3 rd Fiscal Year	(1,004)
4 th Fiscal Year	(292)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,897)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01552360%
Employer's proportionate share at MD 0.01601211%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,479)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,874)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,407)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,230)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,678)
▪ 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) **\$ (1,835)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,013
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,854
Changes in proportionate share	\$ 0	\$ 289
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,213)

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	\$ (1,779)
2 nd Fiscal Year	(1,743)
3 rd Fiscal Year	(1,307)
4 th Fiscal Year	(383)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01230027%
Employer's proportionate share at MD 0.01304450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,133)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,561)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,478)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,367)
▪ 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) **\$ (1,549)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 825
Changes of assumptions	\$ 0	\$ 46
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,139
Changes in proportionate share	\$ 0	\$ 340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,350)

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	\$ (1,503)
2 nd Fiscal Year	(1,465)
3 rd Fiscal Year	(1,070)
4 th Fiscal Year	(312)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01180663%
Employer's proportionate share at MD 0.01266076%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,927)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,133)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,229)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,158)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,326)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (1,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 801
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,047
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	\$ 4,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,059)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,359)
2 nd Fiscal Year	(1,354)
3 rd Fiscal Year	(1,042)
4 th Fiscal Year	(303)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,059)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01961868%
Employer's proportionate share at MD 0.01936453%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,188)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,616)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,586)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,303)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,029)
▪ 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) **\$ (2,074)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,225
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,660
Changes in proportionate share	\$ 40	\$ 104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 40	\$ 6,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,018)

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	\$ (2,006)
2 nd Fiscal Year	(1,986)
3 rd Fiscal Year	(1,562)
4 th Fiscal Year	(463)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,018)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01485147%
Employer's proportionate share at MD 0.01588073%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,198)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,727)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,322)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,031)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,664)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (112)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,776)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,005
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,822
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	\$ 5,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,117)

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	\$ (1,721)
2 nd Fiscal Year	(1,710)
3 rd Fiscal Year	(1,307)
4 th Fiscal Year	(380)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05413458%
Employer's proportionate share at MD 0.05491342%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,593)
Employer's proportionate share of system NOL/(A) at MD **\$ (61,298)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,691)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,095)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,753)
▪ 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) **\$ (6,125)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,474
Changes of assumptions	\$ 0	\$ 194
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,216
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	\$ 17,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,934)
2 nd Fiscal Year	(5,838)
3 rd Fiscal Year	(4,461)
4 th Fiscal Year	(1,314)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.06968770%
Employer's proportionate share at MD 0.07068009%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,084)
Employer's proportionate share of system NOL/(A) at MD \$ (78,898)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,938)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,954)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,405)
- 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) \$ (7,466)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,471
Changes of assumptions	\$ 0	\$ 250
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,010
Changes in proportionate share	\$ 9	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 21,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,877)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,220)
2 nd Fiscal Year	(7,223)
3 rd Fiscal Year	(5,743)
4 th Fiscal Year	(1,691)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,877)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01034265%
Employer's proportionate share at MD 0.01012517%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,316)
Employer's proportionate share of system NOL/(A) at MD \$ (11,302)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,581)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,321)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,061)
- 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) \$ (1,031)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 641
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,437
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	\$ 3,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,054)

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	\$ (996)
2 nd Fiscal Year	(1,000)
3 rd Fiscal Year	(816)
4 th Fiscal Year	(242)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,054)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00715228%
Employer's proportionate share at MD 0.00708622%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,985)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,910)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,606)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,723)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (742)
▪ 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) **\$ (734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 448
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,705
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	\$ 2,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,162)

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	\$ (710)
2 nd Fiscal Year	(710)
3 rd Fiscal Year	(574)
4 th Fiscal Year	(170)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00847747%
Employer's proportionate share at MD 0.00992947%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,538)
Employer's proportionate share of system NOL/(A) at MD **\$ (11,084)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,454)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,025)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,040)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (1,196)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 628
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,390
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	\$ 3,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,377)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,162)
2 nd Fiscal Year	(1,143)
3 rd Fiscal Year	(835)
4 th Fiscal Year	(238)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,377)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00512659%
Employer's proportionate share at MD 0.00466733%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,140)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,210)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,034)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,063)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (489)
▪ 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) **\$ (468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 295
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,123
Changes in proportionate share	\$ 72	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 72	\$ 1,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,379)

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	\$ (452)
2 nd Fiscal Year	(448)
3 rd Fiscal Year	(368)
4 th Fiscal Year	(112)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00527172%
Employer's proportionate share at MD 0.00537361%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,200)
Employer's proportionate share of system NOL/(A) at MD \$ (5,998)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,493)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,131)

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) \$ (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) \$ (622)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 340
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,293
Changes in proportionate share	\$ 0	\$ 103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,755)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (603)
2 nd Fiscal Year	(586)
3 rd Fiscal Year	(437)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,755)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00395173%
Employer's proportionate share at MD 0.00325616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,649)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,635)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,116)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,927)

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) \$ 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) **\$ (279)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 206
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 784
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	\$ 1,002
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	\$ (268)
2 nd Fiscal Year	(272)
3 rd Fiscal Year	(249)
4 th Fiscal Year	(78)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00282092%
Employer's proportionate share at MD 0.00402124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,177)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,489)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,614)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,085)

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) \$ (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) **\$ (482)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 254
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 968
Changes in proportionate share	\$ 36	\$ 187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 1,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,387)

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	\$ (468)
2 nd Fiscal Year	(474)
3 rd Fiscal Year	(349)
4 th Fiscal Year	(96)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00035334%
Employer's proportionate share at MD 0.00036579%

Employer's proportionate share of system NOL/(A) at prior MD \$ (147)
Employer's proportionate share of system NOL/(A) at MD \$ (408)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (238)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (554)

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) \$ 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) \$ (35)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 88
Changes in proportionate share	\$ 6	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (34)
2 nd Fiscal Year	(36)
3 rd Fiscal Year	(30)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00039670%
Employer's proportionate share at MD 0.00044171%

Employer's proportionate share of system NOL/(A) at prior MD \$ (166)
Employer's proportionate share of system NOL/(A) at MD \$ (493)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (287)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (668)

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) \$ (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) \$ (103)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 106
Changes in proportionate share	\$ 0	\$ 100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 236
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	\$ (102)
2 nd Fiscal Year	(87)
3 rd Fiscal Year	(37)
4 th Fiscal Year	(11)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00088488%
Employer's proportionate share at MD 0.00108713%

Employer's proportionate share of system NOL/(A) at prior MD \$ (369)
Employer's proportionate share of system NOL/(A) at MD \$ (1,214)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (707)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,645)

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) \$ (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) \$ (144)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 69
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 262
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	\$ 393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (393)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (140)
2 nd Fiscal Year	(135)
3 rd Fiscal Year	(91)
4 th Fiscal Year	(26)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00043479%
Employer's proportionate share at MD 0.00044314%

Employer's proportionate share of system NOL/(A) at prior MD \$ (181)
Employer's proportionate share of system NOL/(A) at MD \$ (495)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (288)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (671)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (46)
▪ 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	\$ 28
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 107
Changes in proportionate share	\$ 22	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (33)
2 nd Fiscal Year	(35)
3 rd Fiscal Year	(37)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00101686%
Employer's proportionate share at MD 0.00078478%

Employer's proportionate share of system NOL/(A) at prior MD \$ (424)
Employer's proportionate share of system NOL/(A) at MD **\$ (876)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (510)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,188)

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) \$ 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) **\$ (69)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 189
Changes in proportionate share	\$ 36	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 247
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	\$ (66)
2 nd Fiscal Year	(65)
3 rd Fiscal Year	(60)
4 th Fiscal Year	(19)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00124848%
Employer's proportionate share at MD 0.00125576%

Employer's proportionate share of system NOL/(A) at prior MD \$ (521)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,402)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (816)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,900)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (132)
- 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) **\$ (122)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 79
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 302
Changes in proportionate share	\$ 18	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (368)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (117)
2 nd Fiscal Year	(121)
3 rd Fiscal Year	(102)
4 th Fiscal Year	(30)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00572239%
Employer's proportionate share at MD 0.00602268%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,388)
Employer's proportionate share of system NOL/(A) at MD \$ (6,723)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,914)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,114)

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) \$ 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) \$ (624)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 381
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,449
Changes in proportionate share	\$ 46	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 1,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,852)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (603)
2 nd Fiscal Year	(611)
3 rd Fiscal Year	(495)
4 th Fiscal Year	(144)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.22203091%
Employer's proportionate share at MD 0.23940151%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,663)
Employer's proportionate share of system NOL/(A) at MD **\$ (267,237)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (155,599)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (362,264)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,082)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,573)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (26,655)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,145
Changes of assumptions	\$ 0	\$ 848
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,616
Changes in proportionate share	\$ 0	\$ 3,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 76,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,991)

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	\$ (25,822)
2 nd Fiscal Year	(25,704)
3 rd Fiscal Year	(19,736)
4 th Fiscal Year	(5,728)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (76,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #3414: Phoenix-Talent School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11475678%
Employer's proportionate share at MD	0.11478135%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (47,893)
Employer's proportionate share of system NOL/(A) at MD	\$ (128,127)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (74,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (173,688)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,026)
▪ 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)	\$ (12,386)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,261
Changes of assumptions	\$ 0	\$ 407
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,624
Changes in proportionate share	\$ 0	\$ 611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,986)
2 nd Fiscal Year	(11,878)
3 rd Fiscal Year	(9,293)
4 th Fiscal Year	(2,746)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.14252495%
Employer's proportionate share at MD 0.14960826%

Employer's proportionate share of system NOL/(A) at prior MD \$ (59,481)
Employer's proportionate share of system NOL/(A) at MD \$ (167,003)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (97,238)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (226,388)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,675)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (944)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (16,619)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,465
Changes of assumptions	\$ 0	\$ 530
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,006
Changes in proportionate share	\$ 0	\$ 1,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 47,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,895)

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	\$ (16,098)
2 nd Fiscal Year	(15,960)
3 rd Fiscal Year	(12,256)
4 th Fiscal Year	(3,579)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (47,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.21215608%
Employer's proportionate share at MD 0.23117419%

Employer's proportionate share of system NOL/(A) at prior MD \$ (88,541)
Employer's proportionate share of system NOL/(A) at MD \$ (258,053)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (150,251)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (349,814)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,220)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,335)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (25,555)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,625
Changes of assumptions	\$ 0	\$ 819
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,636
Changes in proportionate share	\$ 0	\$ 3,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 74,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (74,124)

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	\$ (24,751)
2 nd Fiscal Year	(24,737)
3 rd Fiscal Year	(19,104)
4 th Fiscal Year	(5,531)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (74,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.18246007%
Employer's proportionate share at MD 0.18254002%

Employer's proportionate share of system NOL/(A) at prior MD \$ (76,148)
Employer's proportionate share of system NOL/(A) at MD **\$ (203,764)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (118,642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (276,221)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,125)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (315)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (19,440)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,548
Changes of assumptions	\$ 0	\$ 647
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,931
Changes in proportionate share	\$ 0	\$ 540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 56,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,666)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,805)
2 nd Fiscal Year	(18,712)
3 rd Fiscal Year	(14,782)
4 th Fiscal Year	(4,367)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (56,666)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03844079%
Employer's proportionate share at MD 0.03926122%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,043)
Employer's proportionate share of system NOL/(A) at MD **\$ (43,826)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,518)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (59,410)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,113)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 119
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,994)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,484
Changes of assumptions	\$ 0	\$ 139
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,449
Changes in proportionate share	\$ 296	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 296	\$ 12,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,904)

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	\$ (3,858)
2 nd Fiscal Year	(3,910)
3 rd Fiscal Year	(3,197)
4 th Fiscal Year	(939)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01192984%
Employer's proportionate share at MD 0.01156211%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,979)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,906)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,515)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,496)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,211)
- 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) **\$ (1,155)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 731
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,783
Changes in proportionate share	\$ 110	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110	\$ 3,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,445)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,115)
2 nd Fiscal Year	(1,124)
3 rd Fiscal Year	(929)
4 th Fiscal Year	(277)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,445)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01129522%
Employer's proportionate share at MD 0.01159823%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,714)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,947)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,538)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,551)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,215)
- 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) **\$ (1,244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 734
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,791
Changes in proportionate share	\$ 0	\$ 64
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	\$ (1,204)
2 nd Fiscal Year	(1,203)
3 rd Fiscal Year	(946)
4 th Fiscal Year	(277)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00112368%
Employer's proportionate share at MD 0.00114284%

Employer's proportionate share of system NOL/(A) at prior MD \$ (469)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,276)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (743)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,729)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (120)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (115)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
Changes in proportionate share	\$ 10	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 354
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	\$ (111)
2 nd Fiscal Year	(113)
3 rd Fiscal Year	(94)
4 th Fiscal Year	(27)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03523261%
Employer's proportionate share at MD 0.03460148%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,704)
Employer's proportionate share of system NOL/(A) at MD **\$ (38,625)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,489)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,359)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,625)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (172)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,797)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,189
Changes of assumptions	\$ 0	\$ 123
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,327
Changes in proportionate share	\$ 98	\$ 364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 98	\$ 11,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,905)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,677)
2 nd Fiscal Year	(3,611)
3 rd Fiscal Year	(2,789)
4 th Fiscal Year	(828)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,905)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00030200%
Employer's proportionate share at MD 0.00037293%

Employer's proportionate share of system NOL/(A) at prior MD \$ (126)
Employer's proportionate share of system NOL/(A) at MD \$ (416)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (242)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (564)

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) \$ (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) \$ (45)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 90
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	\$ 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	\$ (44)
2 nd Fiscal Year	(44)
3 rd Fiscal Year	(31)
4 th Fiscal Year	(9)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.17291765%
Employer's proportionate share at MD 0.17561353%

Employer's proportionate share of system NOL/(A) at prior MD \$ (72,166)
Employer's proportionate share of system NOL/(A) at MD **\$ (196,032)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (114,140)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (265,740)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (18,399)
▪ Net amortization of employer-specific deferred amounts from:
 o Changes in proportionate share (per paragraph 64 of GASB 75) \$ (369)
 o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (18,768)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,110
Changes of assumptions	\$ 0	\$ 622
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,264
Changes in proportionate share	\$ 0	\$ 736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 54,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,732)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,157)
2 nd Fiscal Year	(18,100)
3 rd Fiscal Year	(14,273)
4 th Fiscal Year	(4,202)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00140764%
Employer's proportionate share at MD 0.00168159%

Employer's proportionate share of system NOL/(A) at prior MD \$ (587)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,877)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,093)
- 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) \$ (176)
- 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) **\$ (210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 106
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 405
Changes in proportionate share	\$ 0	\$ 70
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	\$ (204)
2 nd Fiscal Year	(199)
3 rd Fiscal Year	(143)
4 th Fiscal Year	(40)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.33202907%
Employer's proportionate share at MD 0.33961446%

Employer's proportionate share of system NOL/(A) at prior MD \$ (138,569)
Employer's proportionate share of system NOL/(A) at MD \$ (379,102)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (220,732)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (513,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,582)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,054)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (36,636)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,485
Changes of assumptions	\$ 0	\$ 1,203
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,734
Changes in proportionate share	\$ 0	\$ 2,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 106,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (106,525)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (35,454)
2 nd Fiscal Year	(35,294)
3 rd Fiscal Year	(27,650)
4 th Fiscal Year	(8,125)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (106,525)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.31602022%
Employer's proportionate share at MD 0.34400073%

Employer's proportionate share of system NOL/(A) at prior MD \$ (131,888)
Employer's proportionate share of system NOL/(A) at MD **\$ (383,998)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (223,583)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (520,544)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (36,041)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,870)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (37,911)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,762
Changes of assumptions	\$ 0	\$ 1,218
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,789
Changes in proportionate share	\$ 50	\$ 4,369
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 110,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,088)

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	\$ (36,715)
2 nd Fiscal Year	(36,725)
3 rd Fiscal Year	(28,419)
4 th Fiscal Year	(8,230)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (110,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.16573184%
Employer's proportionate share at MD 0.15882674%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,167)
Employer's proportionate share of system NOL/(A) at MD **\$ (177,294)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,229)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (240,338)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,640)
- 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) **\$ (16,782)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,048
Changes of assumptions	\$ 0	\$ 563
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,224
Changes in proportionate share	\$ 1,078	\$ 1,040
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,078	\$ 49,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,797)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,230)
2 nd Fiscal Year	(16,048)
3 rd Fiscal Year	(12,719)
4 th Fiscal Year	(3,800)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (48,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03973812%
Employer's proportionate share at MD 0.04043730%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,584)
Employer's proportionate share of system NOL/(A) at MD **\$ (45,139)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,282)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,190)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,237)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (4,470)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,558
Changes of assumptions	\$ 0	\$ 143
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,732
Changes in proportionate share	\$ 0	\$ 425
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,858)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,329)
2 nd Fiscal Year	(4,275)
3 rd Fiscal Year	(3,287)
4 th Fiscal Year	(967)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00815404%
Employer's proportionate share at MD 0.00899814%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,403)
Employer's proportionate share of system NOL/(A) at MD \$ (10,044)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,848)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,616)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (943)
- 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) \$ (942)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 569
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,166
Changes in proportionate share	\$ 99	\$ 132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 99	\$ 2,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,800)

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	\$ (910)
2 nd Fiscal Year	(927)
3 rd Fiscal Year	(746)
4 th Fiscal Year	(215)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,800)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01251764%
Employer's proportionate share at MD 0.01267159%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,224)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,145)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,236)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,175)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,328)
- 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) **\$ (1,364)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 802
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,050
Changes in proportionate share	\$ 0	\$ 70
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,967)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,320)
2 nd Fiscal Year	(1,314)
3 rd Fiscal Year	(1,030)
4 th Fiscal Year	(303)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,967)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00093365%
Employer's proportionate share at MD 0.00092756%

Employer's proportionate share of system NOL/(A) at prior MD \$ (390)
Employer's proportionate share of system NOL/(A) at MD \$ (1,035)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (603)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,404)

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) \$ (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) \$ (98)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 223
Changes in proportionate share	\$ 1	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (95)
2 nd Fiscal Year	(95)
3 rd Fiscal Year	(75)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00086180%
Employer's proportionate share at MD 0.00091604%

Employer's proportionate share of system NOL/(A) at prior MD \$ (360)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,023)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (595)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,386)

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) \$ (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) **\$ (105)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 58
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 220
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	\$ 297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (297)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102)
2 nd Fiscal Year	(99)
3 rd Fiscal Year	(75)
4 th Fiscal Year	(22)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04120545%
Employer's proportionate share at MD 0.04313750%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,197)
Employer's proportionate share of system NOL/(A) at MD \$ (48,153)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,037)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,276)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,520)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (251)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (4,771)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,729
Changes of assumptions	\$ 0	\$ 153
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,382
Changes in proportionate share	\$ 0	\$ 506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,770)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,620)
2 nd Fiscal Year	(4,584)
3 rd Fiscal Year	(3,532)
4 th Fiscal Year	(1,032)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.89659388%
Employer's proportionate share at MD 0.92536468%

Employer's proportionate share of system NOL/(A) at prior MD \$ (374,185)
Employer's proportionate share of system NOL/(A) at MD \$ (1,032,958)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (601,439)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,400,268)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (96,951)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,107)
 - 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) \$ (101,058)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 58,541
Changes of assumptions	\$ 0	\$ 3,277
Net difference between projected and actual earnings on investments	\$ 0	\$ 222,704
Changes in proportionate share	\$ 0	\$ 8,154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 292,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (292,676)

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	\$ (97,839)
2 nd Fiscal Year	(97,192)
3 rd Fiscal Year	(75,505)
4 th Fiscal Year	(22,139)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (292,676)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.60165595%
Employer's proportionate share at MD 0.55016995%

Employer's proportionate share of system NOL/(A) at prior MD \$ (251,096)
Employer's proportionate share of system NOL/(A) at MD \$ (614,139)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (357,582)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (832,521)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,642)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,866
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (50,776)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34,805
Changes of assumptions	\$ 0	\$ 1,949
Net difference between projected and actual earnings on investments	\$ 0	\$ 132,407
Changes in proportionate share	\$ 13,770	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,770	\$ 169,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (155,391)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (48,862)
2 nd Fiscal Year	(49,874)
3 rd Fiscal Year	(43,492)
4 th Fiscal Year	(13,163)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (155,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05908003%
Employer's proportionate share at MD 0.07020104%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,657)
Employer's proportionate share of system NOL/(A) at MD \$ (78,363)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,627)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,229)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,355)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,050)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (8,405)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,441
Changes of assumptions	\$ 0	\$ 249
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,895
Changes in proportionate share	\$ 0	\$ 2,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,824)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,161)
2 nd Fiscal Year	(8,074)
3 rd Fiscal Year	(5,910)
4 th Fiscal Year	(1,680)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01237870%
Employer's proportionate share at MD 0.01185295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,166)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,231)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,704)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,936)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,242)
▪ 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) **\$ (1,282)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 750
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,853
Changes in proportionate share	\$ 82	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 3,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,692)

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	\$ (1,241)
2 nd Fiscal Year	(1,220)
3 rd Fiscal Year	(948)
4 th Fiscal Year	(284)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05878699%
Employer's proportionate share at MD 0.06212803%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,534)
Employer's proportionate share of system NOL/(A) at MD **\$ (69,352)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (40,380)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (94,013)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,509)
- 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) **\$ (6,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,930
Changes of assumptions	\$ 0	\$ 220
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,952
Changes in proportionate share	\$ 0	\$ 942
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,044)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,767)
2 nd Fiscal Year	(6,694)
3 rd Fiscal Year	(5,097)
4 th Fiscal Year	(1,486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (20,044)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.15307091%
Employer's proportionate share at MD 0.16018428%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,883)
Employer's proportionate share of system NOL/(A) at MD **\$ (178,809)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (104,111)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (242,392)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,783)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,220)
- 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) **\$ (18,003)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,134
Changes of assumptions	\$ 0	\$ 567
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,551
Changes in proportionate share	\$ 0	\$ 2,364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,616)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,445)
2 nd Fiscal Year	(17,224)
3 rd Fiscal Year	(13,114)
4 th Fiscal Year	(3,832)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.28059858%
Employer's proportionate share at MD 0.27581501%

Employer's proportionate share of system NOL/(A) at prior MD \$ (117,105)
Employer's proportionate share of system NOL/(A) at MD **\$ (307,884)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,265)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (417,365)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,897)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (527)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (29,424)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,449
Changes of assumptions	\$ 0	\$ 977
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,379
Changes in proportionate share	\$ 746	\$ 1,450
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 746	\$ 86,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,465)
2 nd Fiscal Year	(28,211)
3 rd Fiscal Year	(22,234)
4 th Fiscal Year	(6,599)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (85,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01871679%
Employer's proportionate share at MD 0.02036128%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,811)
Employer's proportionate share of system NOL/(A) at MD **\$ (22,729)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,234)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,811)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,133)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (104)
 ○ Differences between 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	\$ 1,288
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,900
Changes in proportionate share	\$ 15	\$ 256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 6,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,501)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,166)
2 nd Fiscal Year	(2,167)
3 rd Fiscal Year	(1,680)
4 th Fiscal Year	(487)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01432861%
Employer's proportionate share at MD 0.01404382%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,980)
Employer's proportionate share of system NOL/(A) at MD \$ (15,677)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,128)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,251)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,471)
▪ 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) \$ (1,609)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 888
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,380
Changes in proportionate share	\$ 45	\$ 266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 45	\$ 4,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,561)
2 nd Fiscal Year	(1,513)
3 rd Fiscal Year	(1,130)
4 th Fiscal Year	(336)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07706348%
Employer's proportionate share at MD 0.07817685%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,162)
Employer's proportionate share of system NOL/(A) at MD **\$ (87,267)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,811)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (118,298)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,191)
▪ 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) **\$ (8,223)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,946
Changes of assumptions	\$ 0	\$ 277
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,814
Changes in proportionate share	\$ 73	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 24,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,138)

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	\$ (7,951)
2 nd Fiscal Year	(7,966)
3 rd Fiscal Year	(6,351)
4 th Fiscal Year	(1,870)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01693248%
Employer's proportionate share at MD 0.01997655%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,067)
Employer's proportionate share of system NOL/(A) at MD **\$ (22,299)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,984)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,229)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,093)
- 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) **\$ (2,223)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,264
Changes of assumptions	\$ 0	\$ 71
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,808
Changes in proportionate share	\$ 130	\$ 475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 6,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,488)

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	\$ (2,153)
2 nd Fiscal Year	(2,177)
3 rd Fiscal Year	(1,678)
4 th Fiscal Year	(478)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02843310%
Employer's proportionate share at MD 0.03048903%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,866)
Employer's proportionate share of system NOL/(A) at MD \$ (34,034)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,816)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,136)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,194)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (206)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,400)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,929
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,338
Changes in proportionate share	\$ 0	\$ 435
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,810)

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	\$ (3,294)
2 nd Fiscal Year	(3,276)
3 rd Fiscal Year	(2,509)
4 th Fiscal Year	(729)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01347300%
Employer's proportionate share at MD 0.01560253%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,623)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,417)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,141)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,610)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,635)
- 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) **\$ (1,761)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 987
Changes of assumptions	\$ 0	\$ 55
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,755
Changes in proportionate share	\$ 32	\$ 332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 5,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,097)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,706)
2 nd Fiscal Year	(1,712)
3 rd Fiscal Year	(1,305)
4 th Fiscal Year	(373)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01478489%
Employer's proportionate share at MD 0.01622506%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,170)
Employer's proportionate share of system NOL/(A) at MD **\$ (18,112)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,545)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,552)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,700)
- 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) **\$ (1,850)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,026
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,905
Changes in proportionate share	\$ 0	\$ 313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,301)

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	\$ (1,793)
2 nd Fiscal Year	(1,777)
3 rd Fiscal Year	(1,343)
4 th Fiscal Year	(388)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,301)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07296789%
Employer's proportionate share at MD 0.06985816%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,452)
Employer's proportionate share of system NOL/(A) at MD **\$ (77,981)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,404)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (105,710)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,319)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 121
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (7,198)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,419
Changes of assumptions	\$ 0	\$ 247
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,812
Changes in proportionate share	\$ 486	\$ 154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 486	\$ 21,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,955)
2 nd Fiscal Year	(6,929)
3 rd Fiscal Year	(5,592)
4 th Fiscal Year	(1,671)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (21,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.22079277%
Employer's proportionate share at MD 0.22977161%

Employer's proportionate share of system NOL/(A) at prior MD \$ (92,146)
Employer's proportionate share of system NOL/(A) at MD **\$ (256,487)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (149,340)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (347,692)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,073)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (764)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (24,837)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,536
Changes of assumptions	\$ 0	\$ 814
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,298
Changes in proportionate share	\$ 0	\$ 1,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 72,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,038)
2 nd Fiscal Year	(23,991)
3 rd Fiscal Year	(18,786)
4 th Fiscal Year	(5,497)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (72,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03599371%
Employer's proportionate share at MD 0.03212385%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,022)
Employer's proportionate share of system NOL/(A) at MD **\$ (35,859)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,879)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,366)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 205
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,161)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,032
Changes of assumptions	\$ 0	\$ 114
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,731
Changes in proportionate share	\$ 604	\$ 97
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 604	\$ 9,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,370)

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	\$ (3,049)
2 nd Fiscal Year	(3,030)
3 rd Fiscal Year	(2,523)
4 th Fiscal Year	(769)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,370)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10617334%
Employer's proportionate share at MD 0.10855785%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,310)
Employer's proportionate share of system NOL/(A) at MD \$ (121,180)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (70,557)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (164,270)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,374)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (451)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (11,825)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,868
Changes of assumptions	\$ 0	\$ 384
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,126
Changes in proportionate share	\$ 0	\$ 863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 34,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,241)

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	\$ (11,447)
2 nd Fiscal Year	(11,360)
3 rd Fiscal Year	(8,837)
4 th Fiscal Year	(2,597)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (34,241)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03536375%
Employer's proportionate share at MD 0.03101324%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,759)
Employer's proportionate share of system NOL/(A) at MD \$ (34,619)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,157)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (46,929)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,249)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 691
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (2,558)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,962
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,464
Changes in proportionate share	\$ 1,353	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,353	\$ 9,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,183)

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	\$ (2,450)
2 nd Fiscal Year	(2,569)
3 rd Fiscal Year	(2,421)
4 th Fiscal Year	(742)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02841387%
Employer's proportionate share at MD 0.02883646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,858)
Employer's proportionate share of system NOL/(A) at MD **\$ (32,189)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,742)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,636)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,021)
- 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) **\$ (2,981)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,824
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,940
Changes in proportionate share	\$ 117	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 117	\$ 8,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,815)

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	\$ (2,881)
2 nd Fiscal Year	(2,900)
3 rd Fiscal Year	(2,345)
4 th Fiscal Year	(690)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (8,815)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.12602338%
Employer's proportionate share at MD 0.13085211%

Employer's proportionate share of system NOL/(A) at prior MD \$ (52,595)
Employer's proportionate share of system NOL/(A) at MD \$ (146,066)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (85,047)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (198,006)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,709)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (814)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (14,523)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,278
Changes of assumptions	\$ 0	\$ 463
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,492
Changes in proportionate share	\$ 0	\$ 1,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 41,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,813)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,068)
2 nd Fiscal Year	(13,922)
3 rd Fiscal Year	(10,692)
4 th Fiscal Year	(3,131)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (41,813)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00067690%
Employer's proportionate share at MD 0.00084252%

Employer's proportionate share of system NOL/(A) at prior MD \$ (282)
Employer's proportionate share of system NOL/(A) at MD **\$ (940)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (548)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,275)

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) \$ (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) **\$ (112)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 53
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 203
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	\$ 306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (109)
2 nd Fiscal Year	(104)
3 rd Fiscal Year	(72)
4 th Fiscal Year	(20)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05967731%
Employer's proportionate share at MD 0.06112601%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,906)
Employer's proportionate share of system NOL/(A) at MD \$ (68,233)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (39,729)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (92,496)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,404)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (148)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,552)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,867
Changes of assumptions	\$ 0	\$ 216
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,711
Changes in proportionate share	\$ 0	\$ 313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,107)

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	\$ (6,340)
2 nd Fiscal Year	(6,326)
3 rd Fiscal Year	(4,980)
4 th Fiscal Year	(1,462)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (19,107)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00280268%
Employer's proportionate share at MD 0.00461866%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,170)
Employer's proportionate share of system NOL/(A) at MD \$ (5,156)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,002)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (484)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (100)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (584)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 292
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,112
Changes in proportionate share	\$ 39	\$ 284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 1,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (568)
2 nd Fiscal Year	(575)
3 rd Fiscal Year	(412)
4 th Fiscal Year	(111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01634974%
Employer's proportionate share at MD	0.01601130%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,823)
Employer's proportionate share of system NOL/(A) at MD	\$ (17,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,228)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,678)
▪ 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)	\$ (1,638)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,013
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,853
Changes in proportionate share	\$ 83	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 83	\$ 4,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,840)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,582)
2 nd Fiscal Year	(1,586)
3 rd Fiscal Year	(1,289)
4 th Fiscal Year	(383)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,840)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00821500%
Employer's proportionate share at MD 0.00800556%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,428)
Employer's proportionate share of system NOL/(A) at MD \$ (8,936)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,203)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,114)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (839)
- 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) \$ (766)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 506
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,927
Changes in proportionate share	\$ 132	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 132	\$ 2,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,329)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (738)
2 nd Fiscal Year	(757)
3 rd Fiscal Year	(643)
4 th Fiscal Year	(192)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,329)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00096028%
Employer's proportionate share at MD 0.00096390%

Employer's proportionate share of system NOL/(A) at prior MD \$ (401)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,076)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (626)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,459)

Employer OPEB Expense for Measurement Period

- 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) \$ 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) **\$ (100)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 61
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 232
Changes in proportionate share	\$ 2	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (295)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (97)
2 nd Fiscal Year	(97)
3 rd Fiscal Year	(79)
4 th Fiscal Year	(23)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04900218%
Employer's proportionate share at MD 0.04923136%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,451)
Employer's proportionate share of system NOL/(A) at MD \$ (54,956)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,998)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,497)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,158)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (5,189)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,114
Changes of assumptions	\$ 0	\$ 174
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,848
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	\$ 15,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,197)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,018)
2 nd Fiscal Year	(5,013)
3 rd Fiscal Year	(3,990)
4 th Fiscal Year	(1,178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09642835%
Employer's proportionate share at MD 0.12686094%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,243)
Employer's proportionate share of system NOL/(A) at MD **\$ (141,611)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (82,453)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (191,967)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,291)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,620)
 - 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) **\$ (15,911)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,025
Changes of assumptions	\$ 0	\$ 449
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,531
Changes in proportionate share	\$ 0	\$ 5,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 44,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,701)

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	\$ (15,470)
2 nd Fiscal Year	(15,305)
3 rd Fiscal Year	(10,892)
4 th Fiscal Year	(3,035)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 2.32160461%
Employer's proportionate share at MD 2.33533957%

Employer's proportionate share of system NOL/(A) at prior MD \$ (968,900)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,606,873)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,517,849)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,533,851)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (244,675)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,082)
 - 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) **\$ (247,757)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 147,738
Changes of assumptions	\$ 0	\$ 8,271
Net difference between projected and actual earnings on investments	\$ 0	\$ 562,036
Changes in proportionate share	\$ 0	\$ 5,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 723,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (723,844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (239,634)
2 nd Fiscal Year	(238,988)
3 rd Fiscal Year	(189,351)
4 th Fiscal Year	(55,872)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (723,844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01644350%
Employer's proportionate share at MD 0.01593719%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,863)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,790)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,358)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,116)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,670)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 148
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,522)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,008
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,836
Changes in proportionate share	\$ 273	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 273	\$ 4,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,627)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,466)
2 nd Fiscal Year	(1,500)
3 rd Fiscal Year	(1,279)
4 th Fiscal Year	(381)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04078177%
Employer's proportionate share at MD 0.05032277%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,020)
Employer's proportionate share of system NOL/(A) at MD **\$ (56,174)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,707)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (76,149)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,272)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (6,135)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,184
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,111
Changes in proportionate share	\$ 0	\$ 1,856
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,329)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,960)
2 nd Fiscal Year	(5,896)
3 rd Fiscal Year	(4,268)
4 th Fiscal Year	(1,204)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,329)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.30015331%
Employer's proportionate share at MD 0.30079080%

Employer's proportionate share of system NOL/(A) at prior MD \$ (125,266)
Employer's proportionate share of system NOL/(A) at MD **\$ (335,764)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (195,498)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (455,159)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (31,514)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,278)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (32,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,029
Changes of assumptions	\$ 0	\$ 1,065
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,390
Changes in proportionate share	\$ 0	\$ 2,199
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 94,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (94,683)

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	\$ (31,746)
2 nd Fiscal Year	(31,375)
3 rd Fiscal Year	(24,366)
4 th Fiscal Year	(7,196)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (94,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.11140699%
Employer's proportionate share at MD 0.11360462%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,495)
Employer's proportionate share of system NOL/(A) at MD \$ (126,814)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (73,837)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (171,907)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,902)
- 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) \$ (12,075)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,187
Changes of assumptions	\$ 0	\$ 402
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,341
Changes in proportionate share	\$ 0	\$ 384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,314)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,680)
2 nd Fiscal Year	(11,673)
3 rd Fiscal Year	(9,242)
4 th Fiscal Year	(2,718)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,314)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 3.16441448%
Employer's proportionate share at MD 3.19431476%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,320,639)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,565,722)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,076,138)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,833,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (334,670)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (10,841)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (345,511)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 202,079
Changes of assumptions	\$ 0	\$ 11,314
Net difference between projected and actual earnings on investments	\$ 0	\$ 768,762
Changes in proportionate share	\$ 0	\$ 19,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,001,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,001,805)

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	\$ (334,400)
2 nd Fiscal Year	(331,758)
3 rd Fiscal Year	(259,223)
4 th Fiscal Year	(76,423)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,001,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.16405089%
Employer's proportionate share at MD 0.16973397%

Employer's proportionate share of system NOL/(A) at prior MD \$ (68,465)
Employer's proportionate share of system NOL/(A) at MD **\$ (189,469)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (110,318)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (256,843)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,783)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (996)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (18,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,738
Changes of assumptions	\$ 0	\$ 601
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,849
Changes in proportionate share	\$ 0	\$ 1,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 54,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,113)

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	\$ (18,189)
2 nd Fiscal Year	(18,006)
3 rd Fiscal Year	(13,858)
4 th Fiscal Year	(4,061)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (54,113)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.62489211%
Employer's proportionate share at MD 0.60530942%

Employer's proportionate share of system NOL/(A) at prior MD \$ (260,793)
Employer's proportionate share of system NOL/(A) at MD **\$ (675,690)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (393,420)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (915,958)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (63,419)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,689)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (66,108)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,293
Changes of assumptions	\$ 0	\$ 2,144
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,677
Changes in proportionate share	\$ 3,058	\$ 6,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,058	\$ 192,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,887)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64,002)
2 nd Fiscal Year	(62,795)
3 rd Fiscal Year	(48,608)
4 th Fiscal Year	(14,482)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (189,887)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05599488%
Employer's proportionate share at MD 0.05508308%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,369)
Employer's proportionate share of system NOL/(A) at MD \$ (61,488)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (35,801)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (83,352)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,771)
▪ 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) \$ (5,832)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,485
Changes of assumptions	\$ 0	\$ 195
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,257
Changes in proportionate share	\$ 143	\$ 209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 17,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,003)

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	\$ (5,640)
2 nd Fiscal Year	(5,603)
3 rd Fiscal Year	(4,441)
4 th Fiscal Year	(1,318)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.72941507%
Employer's proportionate share at MD 0.73574666%

Employer's proportionate share of system NOL/(A) at prior MD \$ (304,415)
Employer's proportionate share of system NOL/(A) at MD **\$ (821,293)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (478,197)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,113,336)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (77,085)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,699)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (78,784)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46,545
Changes of assumptions	\$ 0	\$ 2,606
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,069
Changes in proportionate share	\$ 0	\$ 3,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 229,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (229,367)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,224)
2 nd Fiscal Year	(75,845)
3 rd Fiscal Year	(59,694)
4 th Fiscal Year	(17,603)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (229,367)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04478394%
Employer's proportionate share at MD 0.04685399%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,690)
Employer's proportionate share of system NOL/(A) at MD \$ (52,302)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,453)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,900)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,909)
- 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) \$ (5,042)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,964
Changes of assumptions	\$ 0	\$ 166
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,276
Changes in proportionate share	\$ 14	\$ 323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 14,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,715)

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	\$ (4,879)
2 nd Fiscal Year	(4,881)
3 rd Fiscal Year	(3,834)
4 th Fiscal Year	(1,121)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.14869076%
Employer's proportionate share at MD 0.15940735%

Employer's proportionate share of system NOL/(A) at prior MD \$ (62,055)
Employer's proportionate share of system NOL/(A) at MD **\$ (177,942)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,606)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (241,216)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,701)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (872)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (17,573)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,084
Changes of assumptions	\$ 0	\$ 565
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,364
Changes in proportionate share	\$ 0	\$ 1,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 50,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,931)

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	\$ (17,019)
2 nd Fiscal Year	(16,976)
3 rd Fiscal Year	(13,123)
4 th Fiscal Year	(3,814)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (50,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16405953%
Employer's proportionate share at MD	0.16582715%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (68,469)
Employer's proportionate share of system NOL/(A) at MD	\$ (185,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (107,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (250,931)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,374)
▪ 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)	\$ (17,620)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,491
Changes of assumptions	\$ 0	\$ 587
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,909
Changes in proportionate share	\$ 0	\$ 492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 51,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,043)
2 nd Fiscal Year	(17,007)
3 rd Fiscal Year	(13,461)
4 th Fiscal Year	(3,967)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (51,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01464155%
Employer's proportionate share at MD 0.01612072%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,111)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,995)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,478)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,394)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,689)
▪ 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) **\$ (1,805)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,020
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,880
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	\$ 5,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,215)

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	\$ (1,749)
2 nd Fiscal Year	(1,744)
3 rd Fiscal Year	(1,336)
4 th Fiscal Year	(386)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,215)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01036231%
Employer's proportionate share at MD 0.01201694%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,325)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,414)**
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,810)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,184)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,259)
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (125)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (1,384)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 760
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,892
Changes in proportionate share	\$ 0	\$ 281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,976)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,342)
2 nd Fiscal Year	(1,338)
3 rd Fiscal Year	(1,008)
4 th Fiscal Year	(288)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10066909%
Employer's proportionate share at MD	0.10263599%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (42,013)
Employer's proportionate share of system NOL/(A) at MD	\$ (114,570)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (66,708)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (155,309)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,753)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (121)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (10,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,493
Changes of assumptions	\$ 0	\$ 364
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,701
Changes in proportionate share	\$ 21	\$ 307
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 31,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,517)
2 nd Fiscal Year	(10,522)
3 rd Fiscal Year	(8,348)
4 th Fiscal Year	(2,456)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05412130%
Employer's proportionate share at MD 0.05737878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,587)
Employer's proportionate share of system NOL/(A) at MD **\$ (64,050)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,293)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,826)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,012)
▪ 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) **\$ (6,485)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,630
Changes of assumptions	\$ 0	\$ 203
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,809
Changes in proportionate share	\$ 0	\$ 935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 18,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,577)

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	\$ (6,285)
2 nd Fiscal Year	(6,208)
3 rd Fiscal Year	(4,711)
4 th Fiscal Year	(1,373)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,577)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01656068%
Employer's proportionate share at MD 0.01786950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,911)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,947)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,614)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,040)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,872)
- 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) **\$ (1,966)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,130
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,301
Changes in proportionate share	\$ 0	\$ 213
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,707)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,904)
2 nd Fiscal Year	(1,903)
3 rd Fiscal Year	(1,473)
4 th Fiscal Year	(428)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,707)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05696520%
Employer's proportionate share at MD 0.04941152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,774)
Employer's proportionate share of system NOL/(A) at MD **\$ (55,157)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,115)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,770)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,177)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (4,980)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,126
Changes of assumptions	\$ 0	\$ 175
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,892
Changes in proportionate share	\$ 1,179	\$ 539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,179	\$ 15,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,553)

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	\$ (4,808)
2 nd Fiscal Year	(4,715)
3 rd Fiscal Year	(3,847)
4 th Fiscal Year	(1,182)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.16138729%
Employer's proportionate share at MD 0.15554975%

Employer's proportionate share of system NOL/(A) at prior MD \$ (67,354)
Employer's proportionate share of system NOL/(A) at MD **\$ (173,636)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (101,099)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (235,379)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,297)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 297
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (16,000)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,840
Changes of assumptions	\$ 0	\$ 551
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,435
Changes in proportionate share	\$ 912	\$ 167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 912	\$ 47,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,081)

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	\$ (15,459)
2 nd Fiscal Year	(15,428)
3 rd Fiscal Year	(12,473)
4 th Fiscal Year	(3,721)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (47,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02846807%
Employer's proportionate share at MD 0.02871183%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,881)
Employer's proportionate share of system NOL/(A) at MD \$ (32,050)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,661)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,447)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,008)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (303)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,311)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,816
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,910
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	\$ 9,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,353)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,211)
2 nd Fiscal Year	(3,126)
3 rd Fiscal Year	(2,329)
4 th Fiscal Year	(687)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02465129%
Employer's proportionate share at MD 0.02398077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,288)
Employer's proportionate share of system NOL/(A) at MD \$ (26,769)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,586)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,288)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,512)
- 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) \$ (2,432)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,517
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,771
Changes in proportionate share	\$ 165	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 165	\$ 7,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,208)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,349)
2 nd Fiscal Year	(2,359)
3 rd Fiscal Year	(1,926)
4 th Fiscal Year	(574)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00380960%
Employer's proportionate share at MD 0.00433927%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,590)
Employer's proportionate share of system NOL/(A) at MD \$ (4,844)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,820)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,566)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (455)
- 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) \$ (500)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 275
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,044
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	\$ 1,433
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,433)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (485)
2 nd Fiscal Year	(483)
3 rd Fiscal Year	(362)
4 th Fiscal Year	(104)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00909542%
Employer's proportionate share at MD 0.00900756%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,796)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,055)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,854)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,630)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (944)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (947)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 570
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,168
Changes in proportionate share	\$ 14	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 2,784
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,770)

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	\$ (915)
2 nd Fiscal Year	(911)
3 rd Fiscal Year	(727)
4 th Fiscal Year	(216)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01793434%
Employer's proportionate share at MD 0.01742217%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,485)
Employer's proportionate share of system NOL/(A) at MD **\$ (19,448)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,324)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,363)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,825)
▪ 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) **\$ (1,861)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,102
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,193
Changes in proportionate share	\$ 80	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 5,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,398)

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	\$ (1,801)
2 nd Fiscal Year	(1,780)
3 rd Fiscal Year	(1,401)
4 th Fiscal Year	(417)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09716367%
Employer's proportionate share at MD 0.09487028%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,550)
Employer's proportionate share of system NOL/(A) at MD \$ (105,901)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,661)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,558)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,940)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 248
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,692)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,002
Changes of assumptions	\$ 0	\$ 336
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,832
Changes in proportionate share	\$ 514	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 514	\$ 29,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,656)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,362)
2 nd Fiscal Year	(9,390)
3 rd Fiscal Year	(7,635)
4 th Fiscal Year	(2,270)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,656)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01707186%
Employer's proportionate share at MD 0.01810087%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,125)
Employer's proportionate share of system NOL/(A) at MD \$ (20,205)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,765)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,390)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,896)
- Net amortization of employer-specific deferred amounts from:
 - 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) \$ (1,948)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,145
Changes of assumptions	\$ 0	\$ 64
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,356
Changes in proportionate share	\$ 32	\$ 160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 5,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,693)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,885)
2 nd Fiscal Year	(1,889)
3 rd Fiscal Year	(1,485)
4 th Fiscal Year	(433)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,693)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01368569%
Employer's proportionate share at MD 0.01492286%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,712)
Employer's proportionate share of system NOL/(A) at MD **\$ (16,658)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,699)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,581)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,563)
- 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) **\$ (1,552)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 944
Changes of assumptions	\$ 0	\$ 53
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,591
Changes in proportionate share	\$ 163	\$ 193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 163	\$ 4,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,618)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,501)
2 nd Fiscal Year	(1,528)
3 rd Fiscal Year	(1,233)
4 th Fiscal Year	(357)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,618)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01681009%
Employer's proportionate share at MD 0.01745022%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,016)
Employer's proportionate share of system NOL/(A) at MD \$ (19,479)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,342)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,406)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,828)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (1,959)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,104
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,200
Changes in proportionate share	\$ 0	\$ 248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,614)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,899)
2 nd Fiscal Year	(1,871)
3 rd Fiscal Year	(1,427)
4 th Fiscal Year	(417)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01442816%
Employer's proportionate share at MD 0.01478660%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,021)
Employer's proportionate share of system NOL/(A) at MD \$ (16,506)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,611)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,375)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,549)
- 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) \$ (1,642)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 935
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,559
Changes in proportionate share	\$ 0	\$ 171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,717)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,591)
2 nd Fiscal Year	(1,570)
3 rd Fiscal Year	(1,203)
4 th Fiscal Year	(354)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,717)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01763469%
Employer's proportionate share at MD 0.02039447%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,360)
Employer's proportionate share of system NOL/(A) at MD \$ (22,766)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,255)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,861)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,137)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (408)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (2,545)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,290
Changes of assumptions	\$ 0	\$ 72
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,908
Changes in proportionate share	\$ 0	\$ 805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,075)

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	\$ (2,474)
2 nd Fiscal Year	(2,408)
3 rd Fiscal Year	(1,706)
4 th Fiscal Year	(488)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,075)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01574436%
Employer's proportionate share at MD 0.01540417%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,571)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,195)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,012)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,310)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,614)
- 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) **\$ (1,585)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 974
Changes of assumptions	\$ 0	\$ 55
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,707
Changes in proportionate share	\$ 64	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 4,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,672)

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	\$ (1,531)
2 nd Fiscal Year	(1,532)
3 rd Fiscal Year	(1,240)
4 th Fiscal Year	(369)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,672)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01146081%
Employer's proportionate share at MD 0.00949147%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,783)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,595)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,169)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,363)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (994)
▪ 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) **\$ (1,040)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 600
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,284
Changes in proportionate share	\$ 307	\$ 307
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 307	\$ 3,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,007)
2 nd Fiscal Year	(954)
3 rd Fiscal Year	(729)
4 th Fiscal Year	(227)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,918)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01830392%
Employer's proportionate share at MD 0.01959950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,639)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,878)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,739)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,658)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,053)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (2,193)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,240
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,717
Changes in proportionate share	\$ 0	\$ 292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,318)

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	\$ (2,125)
2 nd Fiscal Year	(2,110)
3 rd Fiscal Year	(1,614)
4 th Fiscal Year	(469)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,318)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045991%
Employer's proportionate share at MD 0.00046777%

Employer's proportionate share of system NOL/(A) at prior MD \$ (192)
Employer's proportionate share of system NOL/(A) at MD **\$ (522)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (304)
- 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) \$ (49)
▪ 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) **\$ (50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 113
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	\$ 149
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	\$ (48)
2 nd Fiscal Year	(49)
3 rd Fiscal Year	(39)
4 th Fiscal Year	(11)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01768097%
Employer's proportionate share at MD 0.01872652%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,379)
Employer's proportionate share of system NOL/(A) at MD **\$ (20,904)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,171)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,337)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,962)
- 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) **\$ (2,007)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,185
Changes of assumptions	\$ 0	\$ 66
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,507
Changes in proportionate share	\$ 46	\$ 163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 5,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,875)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,942)
2 nd Fiscal Year	(1,948)
3 rd Fiscal Year	(1,537)
4 th Fiscal Year	(448)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02967748%
Employer's proportionate share at MD 0.02977285%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,386)
Employer's proportionate share of system NOL/(A) at MD **\$ (33,235)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,351)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,052)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,119)
▪ 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) **\$ (3,191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,883
Changes of assumptions	\$ 0	\$ 105
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,165
Changes in proportionate share	\$ 0	\$ 125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,278)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,088)
2 nd Fiscal Year	(3,068)
3 rd Fiscal Year	(2,411)
4 th Fiscal Year	(712)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04458529%
Employer's proportionate share at MD 0.04826805%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,607)
Employer's proportionate share of system NOL/(A) at MD \$ (53,880)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,372)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,040)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,057)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (488)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,545)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,054
Changes of assumptions	\$ 0	\$ 171
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,616
Changes in proportionate share	\$ 0	\$ 980
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,821)

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	\$ (5,377)
2 nd Fiscal Year	(5,306)
3 rd Fiscal Year	(3,983)
4 th Fiscal Year	(1,155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,821)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 2.43854589%
Employer's proportionate share at MD 2.54021454%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,017,705)
Employer's proportionate share of system NOL/(A) at MD \$ (2,835,569)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,651,007)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,843,869)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (266,140)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,259)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (269,399)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 160,699
Changes of assumptions	\$ 0	\$ 8,997
Net difference between projected and actual earnings on investments	\$ 0	\$ 611,343
Changes in proportionate share	\$ 6,193	\$ 15,876
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,193	\$ 796,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (790,722)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (260,563)
2 nd Fiscal Year	(261,658)
3 rd Fiscal Year	(207,727)
4 th Fiscal Year	(60,774)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (790,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00333105%
Employer's proportionate share at MD 0.00362439%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,390)
Employer's proportionate share of system NOL/(A) at MD \$ (4,046)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,484)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (380)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (171)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (551)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 229
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 872
Changes in proportionate share	\$ 0	\$ 303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,417)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (538)
2 nd Fiscal Year	(494)
3 rd Fiscal Year	(298)
4 th Fiscal Year	(87)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,417)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01363690%
Employer's proportionate share at MD 0.00734851%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,691)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,203)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,776)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,120)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (770)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 480
- Differences 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	\$ 465
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,769
Changes in proportionate share	\$ 1,073	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,073	\$ 2,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,187)

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	\$ (264)
2 nd Fiscal Year	(279)
3 rd Fiscal Year	(467)
4 th Fiscal Year	(176)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,187)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.28145857%
Employer's proportionate share at MD 0.27658060%

Employer's proportionate share of system NOL/(A) at prior MD \$ (117,464)
Employer's proportionate share of system NOL/(A) at MD **\$ (308,739)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (179,763)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (418,524)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,978)
- 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) **\$ (29,009)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,497
Changes of assumptions	\$ 0	\$ 980
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,563
Changes in proportionate share	\$ 762	\$ 614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 762	\$ 85,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,892)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,046)
2 nd Fiscal Year	(27,936)
3 rd Fiscal Year	(22,292)
4 th Fiscal Year	(6,617)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (84,892)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.32457775%
Employer's proportionate share at MD 0.35852999%

Employer's proportionate share of system NOL/(A) at prior MD \$ (135,460)
Employer's proportionate share of system NOL/(A) at MD \$ (400,217)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (233,026)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (542,530)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,563)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,853)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (40,416)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,681
Changes of assumptions	\$ 0	\$ 1,270
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,286
Changes in proportionate share	\$ 0	\$ 6,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 116,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (116,471)

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	\$ (39,169)
2 nd Fiscal Year	(39,005)
3 rd Fiscal Year	(29,719)
4 th Fiscal Year	(8,578)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (116,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03997588%
Employer's proportionate share at MD 0.03991427%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,684)
Employer's proportionate share of system NOL/(A) at MD **\$ (44,555)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,942)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (60,399)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,182)
▪ 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) **\$ (4,254)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,525
Changes of assumptions	\$ 0	\$ 141
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,606
Changes in proportionate share	\$ 10	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 12,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,390)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,115)
2 nd Fiscal Year	(4,091)
3 rd Fiscal Year	(3,229)
4 th Fiscal Year	(955)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04692226%
Employer's proportionate share at MD 0.04643797%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,583)
Employer's proportionate share of system NOL/(A) at MD **\$ (51,837)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,182)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (70,270)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,865)
- 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) **\$ (5,094)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,938
Changes of assumptions	\$ 0	\$ 164
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,176
Changes in proportionate share	\$ 75	\$ 447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 75	\$ 14,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,650)

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	\$ (4,933)
2 nd Fiscal Year	(4,856)
3 rd Fiscal Year	(3,751)
4 th Fiscal Year	(1,111)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00601077%
Employer's proportionate share at MD 0.00549482%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,509)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,134)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,571)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,315)

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) \$ (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) **\$ (592)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 348
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,322
Changes in proportionate share	\$ 80	\$ 87
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 1,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,696)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (573)
2 nd Fiscal Year	(558)
3 rd Fiscal Year	(435)
4 th Fiscal Year	(131)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00920161%
Employer's proportionate share at MD 0.00945549%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,840)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,555)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,146)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,308)

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) \$ (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) **\$ (1,069)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 598
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,276
Changes in proportionate share	\$ 0	\$ 145
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,052)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,036)
2 nd Fiscal Year	(1,019)
3 rd Fiscal Year	(772)
4 th Fiscal Year	(226)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,052)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09310526%
Employer's proportionate share at MD 0.10024168%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,857)
Employer's proportionate share of system NOL/(A) at MD **\$ (111,897)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,152)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (151,686)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,502)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (512)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (11,014)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,341
Changes of assumptions	\$ 0	\$ 355
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,125
Changes in proportionate share	\$ 0	\$ 1,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,981)

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	\$ (10,666)
2 nd Fiscal Year	(10,658)
3 rd Fiscal Year	(8,260)
4 th Fiscal Year	(2,398)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00996451%
Employer's proportionate share at MD 0.01024528%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,159)
Employer's proportionate share of system NOL/(A) at MD \$ (11,437)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,659)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,503)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,073)
- 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) \$ (1,042)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 648
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,466
Changes in proportionate share	\$ 86	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86	\$ 3,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,108)

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	\$ (1,007)
2 nd Fiscal Year	(1,021)
3 rd Fiscal Year	(835)
4 th Fiscal Year	(245)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,108)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00639295%
Employer's proportionate share at MD 0.00587440%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,668)
Employer's proportionate share of system NOL/(A) at MD \$ (6,557)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,818)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,889)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (615)
▪ 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) \$ (558)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 372
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,414
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	\$ 1,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,690)

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	\$ (538)
2 nd Fiscal Year	(546)
3 rd Fiscal Year	(465)
4 th Fiscal Year	(141)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,690)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04305673%
Employer's proportionate share at MD	0.05011882%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,969)
Employer's proportionate share of system NOL/(A) at MD	\$ (55,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (32,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (75,840)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,251)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (725)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (5,976)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,171
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,062
Changes in proportionate share	\$ 0	\$ 1,521
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,932)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,802)
2 nd Fiscal Year	(5,728)
3 rd Fiscal Year	(4,203)
4 th Fiscal Year	(1,199)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.09325436%
Employer's proportionate share at MD 0.09419465%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,919)
Employer's proportionate share of system NOL/(A) at MD \$ (105,147)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,222)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (142,536)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,869)
- 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) \$ (9,787)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,959
Changes of assumptions	\$ 0	\$ 334
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,669
Changes in proportionate share	\$ 250	\$ 146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 250	\$ 29,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,858)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,459)
2 nd Fiscal Year	(9,501)
3 rd Fiscal Year	(7,644)
4 th Fiscal Year	(2,254)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.20417249%
Employer's proportionate share at MD 0.21725176%

Employer's proportionate share of system NOL/(A) at prior MD \$ (85,210)
Employer's proportionate share of system NOL/(A) at MD **\$ (242,512)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (141,202)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (328,747)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,762)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (589)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (23,351)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,744
Changes of assumptions	\$ 0	\$ 769
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,285
Changes in proportionate share	\$ 507	\$ 2,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 507	\$ 68,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,334)

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	\$ (22,595)
2 nd Fiscal Year	(22,686)
3 rd Fiscal Year	(17,856)
4 th Fiscal Year	(5,198)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (68,334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10964929%
Employer's proportionate share at MD 0.11559328%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,761)
Employer's proportionate share of system NOL/(A) at MD **\$ (129,033)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (75,130)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (174,916)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (12,111)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (577)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (12,688)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,313
Changes of assumptions	\$ 0	\$ 409
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,819
Changes in proportionate share	\$ 0	\$ 1,223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 36,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,764)

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	\$ (12,286)
2 nd Fiscal Year	(12,235)
3 rd Fiscal Year	(9,478)
4 th Fiscal Year	(2,766)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (36,764)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.15122282%
Employer's proportionate share at MD 0.15647756%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,111)
Employer's proportionate share of system NOL/(A) at MD \$ (174,671)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (101,702)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (236,783)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (16,394)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (662)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (17,056)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,899
Changes of assumptions	\$ 0	\$ 554
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,659
Changes in proportionate share	\$ 0	\$ 1,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 49,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,450)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,512)
2 nd Fiscal Year	(16,420)
3 rd Fiscal Year	(12,775)
4 th Fiscal Year	(3,744)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (49,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.23263411%
Employer's proportionate share at MD 0.24993678%

Employer's proportionate share of system NOL/(A) at prior MD \$ (97,088)
Employer's proportionate share of system NOL/(A) at MD **\$ (278,997)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (162,446)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (378,206)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,186)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,101)
- 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) **\$ (27,287)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,812
Changes of assumptions	\$ 0	\$ 885
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,151
Changes in proportionate share	\$ 127	\$ 2,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 127	\$ 79,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (79,423)

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	\$ (26,418)
2 nd Fiscal Year	(26,439)
3 rd Fiscal Year	(20,587)
4 th Fiscal Year	(5,980)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (79,423)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.13792951%
Employer's proportionate share at MD 0.14407715%

Employer's proportionate share of system NOL/(A) at prior MD \$ (57,564)
Employer's proportionate share of system NOL/(A) at MD **\$ (160,829)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (93,643)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (218,018)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,095)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (982)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (16,077)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,115
Changes of assumptions	\$ 0	\$ 510
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,674
Changes in proportionate share	\$ 0	\$ 1,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 46,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,219)

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	\$ (15,576)
2 nd Fiscal Year	(15,408)
3 rd Fiscal Year	(11,789)
4 th Fiscal Year	(3,447)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.46732820%
Employer's proportionate share at MD 0.48430769%

Employer's proportionate share of system NOL/(A) at prior MD \$ (195,035)
Employer's proportionate share of system NOL/(A) at MD **\$ (540,619)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (314,775)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (732,857)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (50,741)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,197)
 ○ 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) **\$ (51,938)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,638
Changes of assumptions	\$ 0	\$ 1,715
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,556
Changes in proportionate share	\$ 0	\$ 2,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 151,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (151,635)

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	\$ (50,254)
2 nd Fiscal Year	(50,241)
3 rd Fiscal Year	(39,555)
4 th Fiscal Year	(11,587)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (151,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.38378663%
Employer's proportionate share at MD 0.38226977%

Employer's proportionate share of system NOL/(A) at prior MD \$ (160,170)
Employer's proportionate share of system NOL/(A) at MD **\$ (426,717)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (248,455)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (578,453)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (40,051)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,028
 - 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) **\$ (38,023)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,183
Changes of assumptions	\$ 0	\$ 1,354
Net difference between projected and actual earnings on investments	\$ 0	\$ 91,999
Changes in proportionate share	\$ 3,510	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,510	\$ 117,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (114,026)

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	\$ (36,693)
2 nd Fiscal Year	(37,270)
3 rd Fiscal Year	(30,918)
4 th Fiscal Year	(9,146)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (114,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.18526380%
Employer's proportionate share at MD 0.18750267%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,318)
Employer's proportionate share of system NOL/(A) at MD \$ (209,304)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (121,867)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (283,730)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,645)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (623)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (20,268)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,862
Changes of assumptions	\$ 0	\$ 664
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,125
Changes in proportionate share	\$ 0	\$ 1,150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 58,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,801)

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	\$ (19,616)
2 nd Fiscal Year	(19,475)
3 rd Fiscal Year	(15,225)
4 th Fiscal Year	(4,486)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02066614%
Employer's proportionate share at MD 0.02456863%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,625)
Employer's proportionate share of system NOL/(A) at MD **\$ (27,425)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,968)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,177)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,574)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (167)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,741)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,554
Changes of assumptions	\$ 0	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,913
Changes in proportionate share	\$ 166	\$ 610
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 166	\$ 8,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,998)

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	\$ (2,656)
2 nd Fiscal Year	(2,686)
3 rd Fiscal Year	(2,069)
4 th Fiscal Year	(588)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,998)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11666368%
Employer's proportionate share at MD	0.11787432%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (48,689)
Employer's proportionate share of system NOL/(A) at MD	\$ (131,580)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (76,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (178,368)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,350)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (176)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (12,526)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,457
Changes of assumptions	\$ 0	\$ 417
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,368
Changes in proportionate share	\$ 0	\$ 348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 36,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,590)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,116)
2 nd Fiscal Year	(12,087)
3 rd Fiscal Year	(9,568)
4 th Fiscal Year	(2,820)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (36,590)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00043268%
Employer's proportionate share at MD 0.00046508%

Employer's proportionate share of system NOL/(A) at prior MD \$ (181)
Employer's proportionate share of system NOL/(A) at MD \$ (519)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (302)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (704)

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) \$ (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) \$ (54)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 112
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	\$ 153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (52)
2 nd Fiscal Year	(50)
3 rd Fiscal Year	(40)
4 th Fiscal Year	(11)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.07666350%
Employer's proportionate share at MD 0.07934686%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,995)
Employer's proportionate share of system NOL/(A) at MD **\$ (88,573)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,571)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (120,068)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,313)
- 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) **\$ (8,321)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,020
Changes of assumptions	\$ 0	\$ 281
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,096
Changes in proportionate share	\$ 296	\$ 419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 296	\$ 24,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,520)

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	\$ (8,045)
2 nd Fiscal Year	(8,097)
3 rd Fiscal Year	(6,479)
4 th Fiscal Year	(1,898)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (24,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00507479%
Employer's proportionate share at MD 0.00475669%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,118)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,310)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,092)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,198)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (498)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 301
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,145
Changes in proportionate share	\$ 50	\$ 83
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 1,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,496)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (509)
2 nd Fiscal Year	(494)
3 rd Fiscal Year	(379)
4 th Fiscal Year	(114)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.15227427%
Employer's proportionate share at MD 0.15034452%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,550)
Employer's proportionate share of system NOL/(A) at MD **\$ (167,825)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (97,716)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (227,502)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,752)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (104)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (15,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,511
Changes of assumptions	\$ 0	\$ 532
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,183
Changes in proportionate share	\$ 301	\$ 401
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 301	\$ 46,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,326)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (15,333)
2 nd Fiscal Year	(15,264)
3 rd Fiscal Year	(12,133)
4 th Fiscal Year	(3,597)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,326)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.25575725%
Employer's proportionate share at MD 0.26155545%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,738)
Employer's proportionate share of system NOL/(A) at MD **\$ (291,967)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (169,997)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (395,787)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,403)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 111
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (27,292)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,547
Changes of assumptions	\$ 0	\$ 926
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,947
Changes in proportionate share	\$ 857	\$ 905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 857	\$ 81,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (80,468)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (26,383)
2 nd Fiscal Year	(26,536)
3 rd Fiscal Year	(21,293)
4 th Fiscal Year	(6,258)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (80,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.11328957%
Employer's proportionate share at MD 0.12504580%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,280)
Employer's proportionate share of system NOL/(A) at MD **\$ (139,585)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,273)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (189,220)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,101)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (308)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (13,409)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,911
Changes of assumptions	\$ 0	\$ 443
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,094
Changes in proportionate share	\$ 833	\$ 1,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 833	\$ 40,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,451)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,974)
2 nd Fiscal Year	(13,121)
3 rd Fiscal Year	(10,364)
4 th Fiscal Year	(2,992)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (39,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.59765938%
Employer's proportionate share at MD 0.59695606%

Employer's proportionate share of system NOL/(A) at prior MD \$ (249,428)
Employer's proportionate share of system NOL/(A) at MD **\$ (666,365)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (387,990)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (903,318)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (62,543)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,143)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (63,686)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37,765
Changes of assumptions	\$ 0	\$ 2,114
Net difference between projected and actual earnings on investments	\$ 0	\$ 143,667
Changes in proportionate share	\$ 110	\$ 2,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110	\$ 185,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (185,462)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,610)
2 nd Fiscal Year	(61,254)
3 rd Fiscal Year	(48,316)
4 th Fiscal Year	(14,282)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (185,462)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04968639%
Employer's proportionate share at MD 0.05014561%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,736)
Employer's proportionate share of system NOL/(A) at MD \$ (55,976)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (32,592)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,881)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,254)
- 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) \$ (5,540)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,172
Changes of assumptions	\$ 0	\$ 178
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,068
Changes in proportionate share	\$ 0	\$ 507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,925)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,365)
2 nd Fiscal Year	(5,290)
3 rd Fiscal Year	(4,070)
4 th Fiscal Year	(1,200)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (15,925)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00491133%
Employer's proportionate share at MD 0.00539959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,050)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,027)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,509)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,171)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (566)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (606)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 342
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,299
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	\$ 1,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,750)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (587)
2 nd Fiscal Year	(586)
3 rd Fiscal Year	(448)
4 th Fiscal Year	(129)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,750)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01031941%
Employer's proportionate share at MD	0.01024836%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,307)
Employer's proportionate share of system NOL/(A) at MD	\$ (11,440)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,661)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,508)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,074)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (38)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (1,112)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 648
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,466
Changes in proportionate share	\$ 11	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 3,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,211)

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	\$ (1,076)
2 nd Fiscal Year	(1,062)
3 rd Fiscal Year	(829)
4 th Fiscal Year	(245)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,211)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01524522%
Employer's proportionate share at MD 0.01931034%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,362)
Employer's proportionate share of system NOL/(A) at MD **\$ (21,556)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,551)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,221)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,023)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (258)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (2,281)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,222
Changes of assumptions	\$ 0	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,647
Changes in proportionate share	\$ 29	\$ 635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 6,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,214)
2 nd Fiscal Year	(2,221)
3 rd Fiscal Year	(1,646)
4 th Fiscal Year	(462)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03853805%
Employer's proportionate share at MD 0.03638783%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,084)
Employer's proportionate share of system NOL/(A) at MD \$ (40,619)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,650)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (55,062)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,812)
▪ 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) \$ (3,874)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,302
Changes of assumptions	\$ 0	\$ 129
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,757
Changes in proportionate share	\$ 335	\$ 354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 335	\$ 11,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,207)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,748)
2 nd Fiscal Year	(3,686)
3 rd Fiscal Year	(2,903)
4 th Fiscal Year	(871)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10099768%
Employer's proportionate share at MD 0.10117491%

Employer's proportionate share of system NOL/(A) at prior MD \$ (42,150)
Employer's proportionate share of system NOL/(A) at MD \$ (112,939)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (65,758)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (153,099)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,600)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (10,887)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,401
Changes of assumptions	\$ 0	\$ 358
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,349
Changes in proportionate share	\$ 0	\$ 497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 31,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,605)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,535)
2 nd Fiscal Year	(10,454)
3 rd Fiscal Year	(8,195)
4 th Fiscal Year	(2,421)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (31,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.33752220%
Employer's proportionate share at MD	0.35412999%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (140,862)
Employer's proportionate share of system NOL/(A) at MD	\$ (395,305)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (230,166)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (535,872)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (37,102)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,076)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (39,178)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,403
Changes of assumptions	\$ 0	\$ 1,254
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,227
Changes in proportionate share	\$ 0	\$ 4,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 113,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,088)

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	\$ (37,947)
2 nd Fiscal Year	(37,662)
3 rd Fiscal Year	(29,008)
4 th Fiscal Year	(8,472)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (113,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02709050%
Employer's proportionate share at MD 0.02980840%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,306)
Employer's proportionate share of system NOL/(A) at MD **\$ (33,274)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,374)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,106)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,123)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (181)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (3,304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,886
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,174
Changes in proportionate share	\$ 5	\$ 424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 9,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,585)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,200)
2 nd Fiscal Year	(3,203)
3 rd Fiscal Year	(2,467)
4 th Fiscal Year	(713)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,585)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.32796934%
Employer's proportionate share at MD 0.34077149%

Employer's proportionate share of system NOL/(A) at prior MD \$ (136,875)
Employer's proportionate share of system NOL/(A) at MD **\$ (380,393)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (221,484)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (515,658)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (35,703)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,345)
- 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) **\$ (37,048)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,558
Changes of assumptions	\$ 0	\$ 1,207
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,012
Changes in proportionate share	\$ 0	\$ 2,810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 107,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107,587)

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	\$ (35,862)
2 nd Fiscal Year	(35,721)
3 rd Fiscal Year	(27,850)
4 th Fiscal Year	(8,153)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (107,587)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04249830%
Employer's proportionate share at MD 0.04276829%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,736)
Employer's proportionate share of system NOL/(A) at MD **\$ (47,741)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,797)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,717)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,481)
- 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) **\$ (4,519)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,706
Changes of assumptions	\$ 0	\$ 151
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,293
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	\$ 13,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,227)

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	\$ (4,370)
2 nd Fiscal Year	(4,364)
3 rd Fiscal Year	(3,470)
4 th Fiscal Year	(1,023)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.03417344%
Employer's proportionate share at MD 0.03194224%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,262)
Employer's proportionate share of system NOL/(A) at MD \$ (35,656)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,761)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,335)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,347)
- 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) \$ (3,476)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,021
Changes of assumptions	\$ 0	\$ 113
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,687
Changes in proportionate share	\$ 348	\$ 478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 348	\$ 10,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,951)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,364)
2 nd Fiscal Year	(3,280)
3 rd Fiscal Year	(2,542)
4 th Fiscal Year	(764)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.65470073%
Employer's proportionate share at MD 0.67591209%

Employer's proportionate share of system NOL/(A) at prior MD \$ (273,233)
Employer's proportionate share of system NOL/(A) at MD \$ (754,501)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (439,308)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,022,794)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (70,816)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,970)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (72,786)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42,760
Changes of assumptions	\$ 0	\$ 2,394
Net difference between projected and actual earnings on investments	\$ 0	\$ 162,669
Changes in proportionate share	\$ 0	\$ 4,213
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 212,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (212,036)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (70,435)
2 nd Fiscal Year	(70,276)
3 rd Fiscal Year	(55,154)
4 th Fiscal Year	(16,171)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (212,036)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.25133468%
Employer's proportionate share at MD 0.25957615%

Employer's proportionate share of system NOL/(A) at prior MD \$ (104,892)
Employer's proportionate share of system NOL/(A) at MD **\$ (289,757)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (168,711)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (392,792)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (27,196)
- 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) **\$ (28,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,421
Changes of assumptions	\$ 0	\$ 919
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,471
Changes in proportionate share	\$ 0	\$ 1,867
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 81,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (81,678)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,195)
2 nd Fiscal Year	(27,091)
3 rd Fiscal Year	(21,182)
4 th Fiscal Year	(6,210)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (81,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04561105%
Employer's proportionate share at MD 0.04477275%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,035)
Employer's proportionate share of system NOL/(A) at MD **\$ (49,979)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,100)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,750)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,691)
▪ 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) **\$ (4,756)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,832
Changes of assumptions	\$ 0	\$ 159
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,775
Changes in proportionate share	\$ 131	\$ 209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131	\$ 13,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,844)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,600)
2 nd Fiscal Year	(4,565)
3 rd Fiscal Year	(3,608)
4 th Fiscal Year	(1,071)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,844)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.91856556%
Employer's proportionate share at MD 0.94274950%

Employer's proportionate share of system NOL/(A) at prior MD \$ (383,355)
Employer's proportionate share of system NOL/(A) at MD \$ (1,052,364)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (612,738)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,426,574)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (98,772)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (833)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (99,605)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 59,640
Changes of assumptions	\$ 0	\$ 3,339
Net difference between projected and actual earnings on investments	\$ 0	\$ 226,888
Changes in proportionate share	\$ 1,375	\$ 3,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,375	\$ 293,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (292,269)

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	\$ (96,326)
2 nd Fiscal Year	(96,569)
3 rd Fiscal Year	(76,819)
4 th Fiscal Year	(22,555)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (292,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09307031%
Employer's proportionate share at MD 0.09467746%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,842)
Employer's proportionate share of system NOL/(A) at MD \$ (105,686)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,535)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (143,267)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,919)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (282)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (10,201)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,989
Changes of assumptions	\$ 0	\$ 335
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,786
Changes in proportionate share	\$ 0	\$ 544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 29,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,654)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,872)
2 nd Fiscal Year	(9,819)
3 rd Fiscal Year	(7,698)
4 th Fiscal Year	(2,265)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (29,654)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.35552680%
Employer's proportionate share at MD 0.36075452%

Employer's proportionate share of system NOL/(A) at prior MD \$ (148,376)
Employer's proportionate share of system NOL/(A) at MD **\$ (402,700)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (234,472)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (545,896)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (37,796)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,282)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (39,078)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,822
Changes of assumptions	\$ 0	\$ 1,278
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,821
Changes in proportionate share	\$ 0	\$ 2,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 113,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,313)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (37,824)
2 nd Fiscal Year	(37,545)
3 rd Fiscal Year	(29,314)
4 th Fiscal Year	(8,631)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (113,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04314943%
Employer's proportionate share at MD 0.04116693%

Employer's proportionate share of system NOL/(A) at prior MD \$ (18,008)
Employer's proportionate share of system NOL/(A) at MD **\$ (45,953)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,756)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (62,294)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,313)
- 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) **\$ (4,207)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,604
Changes of assumptions	\$ 0	\$ 146
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,907
Changes in proportionate share	\$ 309	\$ 51
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 309	\$ 12,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,399)

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	\$ (4,064)
2 nd Fiscal Year	(4,057)
3 rd Fiscal Year	(3,294)
4 th Fiscal Year	(985)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00518480%
Employer's proportionate share at MD 0.00518770%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,164)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,791)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,372)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,850)

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) \$ 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) **\$ (494)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 328
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,249
Changes in proportionate share	\$ 86	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86	\$ 1,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (475)
2 nd Fiscal Year	(489)
3 rd Fiscal Year	(420)
4 th Fiscal Year	(124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05615976%
Employer's proportionate share at MD 0.05702295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (23,438)
Employer's proportionate share of system NOL/(A) at MD \$ (63,653)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,062)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (86,287)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,974)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (254)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (6,228)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,607
Changes of assumptions	\$ 0	\$ 202
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,723
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	\$ 18,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,000)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,030)
2 nd Fiscal Year	(5,971)
3 rd Fiscal Year	(4,636)
4 th Fiscal Year	(1,364)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (18,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05137542%
Employer's proportionate share at MD 0.05171935%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,441)
Employer's proportionate share of system NOL/(A) at MD \$ (57,733)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,615)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (78,262)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,419)
- 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) \$ (5,634)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,272
Changes of assumptions	\$ 0	\$ 183
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,447
Changes in proportionate share	\$ 0	\$ 379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,281)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,454)
2 nd Fiscal Year	(5,397)
3 rd Fiscal Year	(4,193)
4 th Fiscal Year	(1,237)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (16,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.11786042%
Employer's proportionate share at MD 0.10160676%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,188)
Employer's proportionate share of system NOL/(A) at MD \$ (113,421)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,039)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (153,752)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,645)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,042
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (9,603)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,428
Changes of assumptions	\$ 0	\$ 360
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,453
Changes in proportionate share	\$ 2,538	\$ 104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,538	\$ 31,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,807)

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	\$ (9,250)
2 nd Fiscal Year	(9,232)
3 rd Fiscal Year	(7,894)
4 th Fiscal Year	(2,431)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (28,807)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.57546495%
Employer's proportionate share at MD 0.58435618%

Employer's proportionate share of system NOL/(A) at prior MD \$ (240,165)
Employer's proportionate share of system NOL/(A) at MD \$ (652,300)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (379,801)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (884,251)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (61,223)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,229)
 - 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) \$ (63,452)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,968
Changes of assumptions	\$ 0	\$ 2,070
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,635
Changes in proportionate share	\$ 0	\$ 4,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 183,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (183,825)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,420)
2 nd Fiscal Year	(60,934)
3 rd Fiscal Year	(47,490)
4 th Fiscal Year	(13,981)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (183,825)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.24961496%
Employer's proportionate share at MD 0.25337397%

Employer's proportionate share of system NOL/(A) at prior MD \$ (104,175)
Employer's proportionate share of system NOL/(A) at MD **\$ (282,834)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (164,680)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (383,407)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,546)
- 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) **\$ (26,622)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,029
Changes of assumptions	\$ 0	\$ 897
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,978
Changes in proportionate share	\$ 306	\$ 587
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 306	\$ 78,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,185)

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	\$ (25,741)
2 nd Fiscal Year	(25,793)
3 rd Fiscal Year	(20,590)
4 th Fiscal Year	(6,062)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (78,185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10767550%
Employer's proportionate share at MD 0.11221720%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,937)
Employer's proportionate share of system NOL/(A) at MD \$ (125,265)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (72,935)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (169,808)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,757)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (503)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (12,260)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,099
Changes of assumptions	\$ 0	\$ 397
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,007
Changes in proportionate share	\$ 0	\$ 1,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,542)

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	\$ (11,870)
2 nd Fiscal Year	(11,810)
3 rd Fiscal Year	(9,178)
4 th Fiscal Year	(2,685)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (35,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08149095%
Employer's proportionate share at MD	0.08644635%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (34,009)
Employer's proportionate share of system NOL/(A) at MD	\$ (96,498)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (56,186)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (130,811)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,057)
▪ 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)	\$ (9,543)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,469
Changes of assumptions	\$ 0	\$ 306
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,805
Changes in proportionate share	\$ 0	\$ 1,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 27,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,609)

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	\$ (9,242)
2 nd Fiscal Year	(9,197)
3 rd Fiscal Year	(7,101)
4 th Fiscal Year	(2,068)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (27,609)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02890546%
Employer's proportionate share at MD 0.03035325%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,063)
Employer's proportionate share of system NOL/(A) at MD \$ (33,882)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,728)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,931)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,180)
- 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) \$ (3,496)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,920
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,305
Changes in proportionate share	\$ 0	\$ 595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,928)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,391)
2 nd Fiscal Year	(3,324)
3 rd Fiscal Year	(2,487)
4 th Fiscal Year	(726)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,928)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01164417%
Employer's proportionate share at MD 0.01136216%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,860)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,683)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,385)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,193)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,190)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (217)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (1,407)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 719
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,734
Changes in proportionate share	\$ 44	\$ 403
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44	\$ 3,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,852)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,368)
2 nd Fiscal Year	(1,299)
3 rd Fiscal Year	(914)
4 th Fiscal Year	(272)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.24284476%
Employer's proportionate share at MD 0.27381244%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,349)
Employer's proportionate share of system NOL/(A) at MD \$ (305,649)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (177,964)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (414,335)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,687)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (422)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (29,109)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,322
Changes of assumptions	\$ 0	\$ 970
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,897
Changes in proportionate share	\$ 2,856	\$ 4,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,856	\$ 89,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86,169)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,157)
2 nd Fiscal Year	(28,661)
3 rd Fiscal Year	(22,800)
4 th Fiscal Year	(6,551)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (86,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.18799718%
Employer's proportionate share at MD 0.18905658%

Employer's proportionate share of system NOL/(A) at prior MD \$ (78,459)
Employer's proportionate share of system NOL/(A) at MD **\$ (211,038)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (122,877)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (286,082)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,808)
▪ 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) **\$ (19,691)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,960
Changes of assumptions	\$ 0	\$ 670
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,499
Changes in proportionate share	\$ 321	\$ 165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 321	\$ 58,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,973)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (19,033)
2 nd Fiscal Year	(19,090)
3 rd Fiscal Year	(15,327)
4 th Fiscal Year	(4,523)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (57,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02268827%
Employer's proportionate share at MD 0.02107304%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,469)
Employer's proportionate share of system NOL/(A) at MD \$ (23,523)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,696)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,888)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,208)
▪ 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) \$ (2,250)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,333
Changes of assumptions	\$ 0	\$ 75
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,072
Changes in proportionate share	\$ 252	\$ 259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 252	\$ 6,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,487)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,177)
2 nd Fiscal Year	(2,132)
3 rd Fiscal Year	(1,674)
4 th Fiscal Year	(504)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 1.17837875%
Employer's proportionate share at MD 1.20992719%

Employer's proportionate share of system NOL/(A) at prior MD \$ (491,786)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,350,607)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (786,390)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,830,869)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (126,765)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (4,256)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (131,021)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76,543
Changes of assumptions	\$ 0	\$ 4,285
Net difference between projected and actual earnings on investments	\$ 0	\$ 291,188
Changes in proportionate share	\$ 0	\$ 8,520
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 380,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (380,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (126,812)
2 nd Fiscal Year	(126,178)
3 rd Fiscal Year	(98,598)
4 th Fiscal Year	(28,947)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (380,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10765401%
Employer's proportionate share at MD 0.10738364%

Employer's proportionate share of system NOL/(A) at prior MD \$ (44,928)
Employer's proportionate share of system NOL/(A) at MD **\$ (119,869)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,794)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,494)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,251)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (350)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (11,601)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,793
Changes of assumptions	\$ 0	\$ 380
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,844
Changes in proportionate share	\$ 43	\$ 625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 33,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,599)

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	\$ (11,227)
2 nd Fiscal Year	(11,116)
3 rd Fiscal Year	(8,687)
4 th Fiscal Year	(2,569)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (33,599)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04089636%
Employer's proportionate share at MD 0.04395691%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,068)
Employer's proportionate share of system NOL/(A) at MD \$ (49,068)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,570)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,516)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,605)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (440)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (5,045)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,781
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,579
Changes in proportionate share	\$ 0	\$ 871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 14,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,387)

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	\$ (4,892)
2 nd Fiscal Year	(4,822)
3 rd Fiscal Year	(3,620)
4 th Fiscal Year	(1,052)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (14,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01507708%
Employer's proportionate share at MD 0.01631602%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,292)
Employer's proportionate share of system NOL/(A) at MD **\$ (18,213)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,605)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,690)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,709)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (171)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (1,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,032
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,927
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	\$ 5,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,358)

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	\$ (1,824)
2 nd Fiscal Year	(1,797)
3 rd Fiscal Year	(1,347)
4 th Fiscal Year	(390)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.20673356%
Employer's proportionate share at MD 0.19607448%

Employer's proportionate share of system NOL/(A) at prior MD \$ (86,278)
Employer's proportionate share of system NOL/(A) at MD **\$ (218,872)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (127,438)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (296,701)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (20,543)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,020
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (19,523)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,404
Changes of assumptions	\$ 0	\$ 694
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,188
Changes in proportionate share	\$ 2,169	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,169	\$ 60,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,117)

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	\$ (18,841)
2 nd Fiscal Year	(18,928)
3 rd Fiscal Year	(15,658)
4 th Fiscal Year	(4,691)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (58,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02543074%
Employer's proportionate share at MD 0.02718291%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,613)
Employer's proportionate share of system NOL/(A) at MD \$ (30,344)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,667)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (41,133)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,848)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (178)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (3,026)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,720
Changes of assumptions	\$ 0	\$ 96
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,542
Changes in proportionate share	\$ 0	\$ 373
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	\$ (2,931)
2 nd Fiscal Year	(2,913)
3 rd Fiscal Year	(2,236)
4 th Fiscal Year	(650)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03823248%
Employer's proportionate share at MD 0.04059332%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,956)
Employer's proportionate share of system NOL/(A) at MD **\$ (45,313)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,384)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (61,426)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,253)
▪ 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) **\$ (4,370)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,568
Changes of assumptions	\$ 0	\$ 144
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,769
Changes in proportionate share	\$ 74	\$ 369
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74	\$ 12,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,776)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,229)
2 nd Fiscal Year	(4,241)
3 rd Fiscal Year	(3,335)
4 th Fiscal Year	(971)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (12,776)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00163297%
Employer's proportionate share at MD 0.00149706%

Employer's proportionate share of system NOL/(A) at prior MD \$ (682)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,671)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (973)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,265)

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) \$ 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) **\$ (150)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 95
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 360
Changes in proportionate share	\$ 22	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 464
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	\$ (145)
2 nd Fiscal Year	(145)
3 rd Fiscal Year	(117)
4 th Fiscal Year	(36)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00768724%
Employer's proportionate share at MD 0.00779255%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,208)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,699)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,065)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,792)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (816)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (808)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 493
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,875
Changes in proportionate share	\$ 27	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 2,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,386)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (781)
2 nd Fiscal Year	(784)
3 rd Fiscal Year	(634)
4 th Fiscal Year	(186)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00180107%
Employer's proportionate share at MD 0.00164478%

Employer's proportionate share of system NOL/(A) at prior MD \$ (752)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,836)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,069)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,489)

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) \$ 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) **\$ (158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 396
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	\$ 506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (476)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (153)
2 nd Fiscal Year	(153)
3 rd Fiscal Year	(131)
4 th Fiscal Year	(39)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00325046%
Employer's proportionate share at MD 0.00332635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,357)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,713)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,162)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,033)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (349)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (450)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 210
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 801
Changes in proportionate share	\$ 0	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,197)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (438)
2 nd Fiscal Year	(408)
3 rd Fiscal Year	(271)
4 th Fiscal Year	(80)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00189429%
Employer's proportionate share at MD 0.00185931%

Employer's proportionate share of system NOL/(A) at prior MD \$ (791)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,075)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,208)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,814)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (195)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (296)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 118
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 447
Changes in proportionate share	\$ 6	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (740)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (289)
2 nd Fiscal Year	(257)
3 rd Fiscal Year	(149)
4 th Fiscal Year	(44)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00690042%
Employer's proportionate share at MD 0.00630627%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,880)
Employer's proportionate share of system NOL/(A) at MD \$ (7,040)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,099)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,543)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (661)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (563)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 399
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,518
Changes in proportionate share	\$ 193	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 193	\$ 1,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,746)

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	\$ (541)
2 nd Fiscal Year	(557)
3 rd Fiscal Year	(498)
4 th Fiscal Year	(151)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00753874%
Employer's proportionate share at MD 0.00815173%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,146)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,100)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,298)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,335)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (854)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (934)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 516
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,962
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	\$ 2,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,666)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (906)
2 nd Fiscal Year	(893)
3 rd Fiscal Year	(672)
4 th Fiscal Year	(195)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,666)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00042615%
Employer's proportionate share at MD 0.00053223%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178)
Employer's proportionate share of system NOL/(A) at MD **\$ (594)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (346)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (805)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (56)
▪ 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) **\$ (66)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 128
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	\$ 185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (185)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (64)
2 nd Fiscal Year	(63)
3 rd Fiscal Year	(45)
4 th Fiscal Year	(13)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (185)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01404009%
Employer's proportionate share at MD 0.01574008%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,860)
Employer's proportionate share of system NOL/(A) at MD **\$ (17,570)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,230)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (23,818)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,649)
- 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) **\$ (1,661)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 996
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,788
Changes in proportionate share	\$ 174	\$ 265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 174	\$ 5,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,931)

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	\$ (1,606)
2 nd Fiscal Year	(1,638)
3 rd Fiscal Year	(1,309)
4 th Fiscal Year	(377)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00764295%
Employer's proportionate share at MD 0.00800968%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,190)
Employer's proportionate share of system NOL/(A) at MD \$ (8,941)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,206)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,120)

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) \$ 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) \$ (821)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 507
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,928
Changes in proportionate share	\$ 73	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 2,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,447)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (793)
2 nd Fiscal Year	(806)
3 rd Fiscal Year	(655)
4 th Fiscal Year	(192)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00935895%
Employer's proportionate share at MD 0.00913631%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,906)
Employer's proportionate share of system NOL/(A) at MD **\$ (10,199)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,938)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,825)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (957)
▪ 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) **\$ (933)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 578
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,199
Changes in proportionate share	\$ 49	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 2,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,760)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (901)
2 nd Fiscal Year	(905)
3 rd Fiscal Year	(735)
4 th Fiscal Year	(219)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,760)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02696876%
Employer's proportionate share at MD 0.03271302%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,255)
Employer's proportionate share of system NOL/(A) at MD **\$ (36,517)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,262)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (49,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,427)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (528)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (3,955)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,069
Changes of assumptions	\$ 0	\$ 116
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,873
Changes in proportionate share	\$ 0	\$ 1,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,188)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,842)
2 nd Fiscal Year	(3,799)
3 rd Fiscal Year	(2,765)
4 th Fiscal Year	(783)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01064838%
Employer's proportionate share at MD 0.00640761%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,444)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,153)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,165)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,696)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (671)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 276
 ○ Differences 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	\$ 405
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,542
Changes in proportionate share	\$ 662	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 662	\$ 1,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,329)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (373)
2 nd Fiscal Year	(370)
3 rd Fiscal Year	(433)
4 th Fiscal Year	(153)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,329)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00320547%
Employer's proportionate share at MD 0.00329712%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,338)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,680)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,143)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,989)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (345)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 209
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 794
Changes in proportionate share	\$ 24	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24	\$ 1,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,005)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (325)
2 nd Fiscal Year	(331)
3 rd Fiscal Year	(269)
4 th Fiscal Year	(79)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00662681%
Employer's proportionate share at MD 0.00610899%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,766)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,819)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,971)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,244)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (640)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (599)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 386
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,470
Changes in proportionate share	\$ 92	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92	\$ 1,878
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	\$ (578)
2 nd Fiscal Year	(579)
3 rd Fiscal Year	(484)
4 th Fiscal Year	(146)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00288331%
Employer's proportionate share at MD	0.00249246%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,203)
Employer's proportionate share of system NOL/(A) at MD	\$ (2,782)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,772)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 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	\$ 158
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 600
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	\$ 767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (674)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (208)
2 nd Fiscal Year	(212)
3 rd Fiscal Year	(193)
4 th Fiscal Year	(60)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (674)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4374: Ione School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01324745%
Employer's proportionate share at MD 0.01242298%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,529)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,867)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,074)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,799)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,302)
▪ 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) **\$ (1,312)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 786
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,990
Changes in proportionate share	\$ 129	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 129	\$ 3,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,802)

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	\$ (1,268)
2 nd Fiscal Year	(1,247)
3 rd Fiscal Year	(989)
4 th Fiscal Year	(297)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00769523%
Employer's proportionate share at MD 0.00740224%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,212)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,263)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,811)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,201)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (776)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (683)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 468
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,781
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	\$ 2,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,105)

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	\$ (657)
2 nd Fiscal Year	(678)
3 rd Fiscal Year	(594)
4 th Fiscal Year	(177)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,105)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00974651%
Employer's proportionate share at MD 0.01107325%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,068)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,361)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,197)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,160)
▪ 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) **\$ (1,229)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 701
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,665
Changes in proportionate share	\$ 35	\$ 208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 3,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,578)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,191)
2 nd Fiscal Year	(1,198)
3 rd Fiscal Year	(924)
4 th Fiscal Year	(265)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00793988%
Employer's proportionate share at MD 0.00745826%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,314)
Employer's proportionate share of system NOL/(A) at MD \$ (8,325)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,847)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,286)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (781)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 223
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (558)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 472
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,795
Changes in proportionate share	\$ 398	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 398	\$ 2,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,895)

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	\$ (532)
2 nd Fiscal Year	(589)
3 rd Fiscal Year	(595)
4 th Fiscal Year	(178)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00746577%
Employer's proportionate share at MD 0.00646441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,116)
Employer's proportionate share of system NOL/(A) at MD \$ (7,216)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,202)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,782)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (677)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 64
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) \$ (613)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 409
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,556
Changes in proportionate share	\$ 156	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 156	\$ 1,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,837)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (591)
2 nd Fiscal Year	(588)
3 rd Fiscal Year	(503)
4 th Fiscal Year	(155)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00391881%
Employer's proportionate share at MD 0.00407361%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,635)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,547)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,648)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,164)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (427)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (438)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 258
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 980
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	\$ 1,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,277)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (424)
2 nd Fiscal Year	(425)
3 rd Fiscal Year	(332)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.13505040%
Employer's proportionate share at MD 0.14229134%

Employer's proportionate share of system NOL/(A) at prior MD \$ (56,362)
Employer's proportionate share of system NOL/(A) at MD \$ (158,836)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (92,482)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (215,316)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (14,908)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,563)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (16,471)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,002
Changes of assumptions	\$ 0	\$ 504
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,245
Changes in proportionate share	\$ 0	\$ 2,951
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 46,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,702)

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	\$ (15,976)
2 nd Fiscal Year	(15,655)
3 rd Fiscal Year	(11,666)
4 th Fiscal Year	(3,404)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (46,702)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00321614%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,342)
Employer's proportionate share of system NOL/(A) at MD **\$ 0**

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

Employer 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) \$ 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) **\$ 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	\$ 0
Changes in proportionate share	\$ 502	\$ 132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 502	\$ 132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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	\$ 140
2 nd Fiscal Year	164
3 rd Fiscal Year	66
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00546742%
Employer's proportionate share at MD	0.00615652%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,282)
Employer's proportionate share of system NOL/(A) at MD	\$ (6,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,316)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (645)
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (95)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
Employer's Total OPEB Expense/(Income)	\$ (740)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 389
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,482
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	\$ 2,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,082)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (719)
2 nd Fiscal Year	(704)
3 rd Fiscal Year	(512)
4 th Fiscal Year	(147)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,082)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00340519%
Employer's proportionate share at MD 0.00380531%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,421)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,248)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,758)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (399)
▪ 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) **\$ (447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 241
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 916
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	\$ 1,269
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	\$ (433)
2 nd Fiscal Year	(427)
3 rd Fiscal Year	(317)
4 th Fiscal Year	(91)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00302245%
Employer's proportionate share at MD 0.00378791%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,261)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,228)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,462)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,732)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (397)
▪ 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) **\$ (468)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 912
Changes in proportionate share	\$ 0	\$ 152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,317)

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	\$ (455)
2 nd Fiscal Year	(450)
3 rd Fiscal Year	(322)
4 th Fiscal Year	(91)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07009495%
Employer's proportionate share at MD 0.07586077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,253)
Employer's proportionate share of system NOL/(A) at MD **\$ (84,681)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (49,306)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (114,793)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,948)
▪ 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) **\$ (8,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,799
Changes of assumptions	\$ 0	\$ 269
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,257
Changes in proportionate share	\$ 467	\$ 900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 467	\$ 24,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,758)

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	\$ (7,801)
2 nd Fiscal Year	(7,884)
3 rd Fiscal Year	(6,258)
4 th Fiscal Year	(1,815)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00608484%
Employer's proportionate share at MD 0.00583525%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,539)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,514)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,793)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,830)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (611)
▪ 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) **\$ (604)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 369
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,404
Changes in proportionate share	\$ 39	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 1,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,771)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (584)
2 nd Fiscal Year	(580)
3 rd Fiscal Year	(467)
4 th Fiscal Year	(140)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,771)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00673033%
Employer's proportionate share at MD 0.00627536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,809)
Employer's proportionate share of system NOL/(A) at MD \$ (7,005)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,079)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,496)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (657)
- 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) \$ (608)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 397
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,510
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	\$ 1,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (587)
2 nd Fiscal Year	(594)
3 rd Fiscal Year	(499)
4 th Fiscal Year	(150)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00267319%
Employer's proportionate share at MD 0.00264474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,116)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,952)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,719)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,002)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (277)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (290)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 167
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 636
Changes in proportionate share	\$ 5	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (831)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (281)
2 nd Fiscal Year	(275)
3 rd Fiscal Year	(213)
4 th Fiscal Year	(63)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (831)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00476155%
Employer's proportionate share at MD 0.00470406%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,987)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,251)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,057)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,118)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (493)
- 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) **\$ (373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 298
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,132
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	\$ 1,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,240)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (356)
2 nd Fiscal Year	(390)
3 rd Fiscal Year	(380)
4 th Fiscal Year	(113)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00616913%
Employer's proportionate share at MD 0.00673606%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,575)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,519)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,378)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,193)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (706)
- 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) **\$ (734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 426
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,621
Changes in proportionate share	\$ 18	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 2,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,142)

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	\$ (710)
2 nd Fiscal Year	(712)
3 rd Fiscal Year	(558)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00430437%
Employer's proportionate share at MD 0.00494278%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,796)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,517)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,213)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,479)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (518)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (553)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,190
Changes in proportionate share	\$ 14	\$ 100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 1,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,607)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (536)
2 nd Fiscal Year	(538)
3 rd Fiscal Year	(414)
4 th Fiscal Year	(118)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00249713%
Employer's proportionate share at MD 0.00172653%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,042)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,927)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,122)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,613)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (181)
▪ Net amortization of employer-specific deferred amounts from:

- 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) **\$ (111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 416
Changes in proportionate share	\$ 153	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 153	\$ 531
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	\$ (105)
2 nd Fiscal Year	(109)
3 rd Fiscal Year	(123)
4 th Fiscal Year	(41)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00178689%
Employer's proportionate share at MD 0.00180324%

Employer's proportionate share of system NOL/(A) at prior MD \$ (746)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,013)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,172)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,729)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (189)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 434
Changes in proportionate share	\$ 5	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (552)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (182)
2 nd Fiscal Year	(181)
3 rd Fiscal Year	(147)
4 th Fiscal Year	(43)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (552)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01064943%
Employer's proportionate share at MD 0.01130676%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,444)
Employer's proportionate share of system NOL/(A) at MD **\$ (12,621)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,349)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,109)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,185)
- 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) **\$ (1,224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 715
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,721
Changes in proportionate share	\$ 11	\$ 102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 3,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,567)

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	\$ (1,184)
2 nd Fiscal Year	(1,185)
3 rd Fiscal Year	(927)
4 th Fiscal Year	(271)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01345490%
Employer's proportionate share at MD 0.01388477%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,615)
Employer's proportionate share of system NOL/(A) at MD \$ (15,499)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,024)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,011)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,455)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (1,517)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 878
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,342
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	\$ 4,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,393)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,468)
2 nd Fiscal Year	(1,459)
3 rd Fiscal Year	(1,133)
4 th Fiscal Year	(332)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00650390%
Employer's proportionate share at MD 0.00666541%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,714)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,440)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,332)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,086)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (698)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (698)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 422
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,604
Changes in proportionate share	\$ 18	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 2,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (675)
2 nd Fiscal Year	(679)
3 rd Fiscal Year	(543)
4 th Fiscal Year	(159)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00540338%
Employer's proportionate share at MD 0.00748712%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,255)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,358)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,866)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,330)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (784)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (243)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (1,027)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 474
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,802
Changes in proportionate share	\$ 0	\$ 495
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,798)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,001)
2 nd Fiscal Year	(969)
3 rd Fiscal Year	(647)
4 th Fiscal Year	(179)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,798)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00306654%
Employer's proportionate share at MD 0.00320881%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,280)
Employer's proportionate share of system NOL/(A) at MD **\$ (3,582)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,086)
- 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) \$ (336)
- 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) **\$ (361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 203
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 772
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	\$ 1,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,032)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (350)
2 nd Fiscal Year	(344)
3 rd Fiscal Year	(262)
4 th Fiscal Year	(77)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,032)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00554489%
Employer's proportionate share at MD 0.00607101%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,314)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,777)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,946)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,187)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (636)
▪ 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) **\$ (671)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 384
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,461
Changes in proportionate share	\$ 1	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 1,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,948)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (650)
2 nd Fiscal Year	(651)
3 rd Fiscal Year	(502)
4 th Fiscal Year	(145)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,948)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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	\$ 458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 458
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	\$ (270)
2 nd Fiscal Year	(188)
3 rd Fiscal Year	0
4 th Fiscal Year	0
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00587910%
Employer's proportionate share at MD 0.00592903%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,454)
Employer's proportionate share of system NOL/(A) at MD \$ (6,618)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,854)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,972)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (621)
▪ 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) \$ (648)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 375
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,427
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	\$ 1,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,873)

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	\$ (628)
2 nd Fiscal Year	(622)
3 rd Fiscal Year	(482)
4 th Fiscal Year	(142)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,873)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01440741%
Employer's proportionate share at MD 0.01653234%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,013)
Employer's proportionate share of system NOL/(A) at MD **\$ (18,455)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,745)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (25,017)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,732)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (1,831)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,046
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,979
Changes in proportionate share	\$ 78	\$ 332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 5,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,338)

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	\$ (1,774)
2 nd Fiscal Year	(1,786)
3 rd Fiscal Year	(1,382)
4 th Fiscal Year	(396)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (5,338)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01165066%
Employer's proportionate share at MD 0.01334706%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,862)
Employer's proportionate share of system NOL/(A) at MD **\$ (14,899)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,675)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,197)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,398)
- 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) **\$ (1,351)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 844
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,212
Changes in proportionate share	\$ 274	\$ 265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 274	\$ 4,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,094)

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	\$ (1,305)
2 nd Fiscal Year	(1,355)
3 rd Fiscal Year	(1,116)
4 th Fiscal Year	(319)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4419: Silvie's River Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00395846%
Employer's proportionate share at MD 0.00516397%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,652)
Employer's proportionate share of system NOL/(A) at MD \$ (5,764)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,814)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (541)
▪ Net amortization of employer-specific deferred amounts from:

- 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) \$ (509)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 327
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,243
Changes in proportionate share	\$ 193	\$ 188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 193	\$ 1,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,583)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (491)
2 nd Fiscal Year	(526)
3 rd Fiscal Year	(442)
4 th Fiscal Year	(124)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03222458%
Employer's proportionate share at MD 0.03467152%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,449)
Employer's proportionate share of system NOL/(A) at MD **\$ (38,703)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,535)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (52,465)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,633)
▪ 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) **\$ (3,611)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,193
Changes of assumptions	\$ 0	\$ 123
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,344
Changes in proportionate share	\$ 318	\$ 382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 318	\$ 11,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,724)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,490)
2 nd Fiscal Year	(3,548)
3 rd Fiscal Year	(2,857)
4 th Fiscal Year	(830)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (10,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02290390%
Employer's proportionate share at MD 0.02486068%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,559)
Employer's proportionate share of system NOL/(A) at MD **\$ (27,751)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,158)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,619)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,605)
- 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) **\$ (2,631)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,573
Changes of assumptions	\$ 0	\$ 88
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,983
Changes in proportionate share	\$ 182	\$ 306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 182	\$ 7,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,768)

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	\$ (2,544)
2 nd Fiscal Year	(2,576)
3 rd Fiscal Year	(2,053)
4 th Fiscal Year	(595)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (7,768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00567868%
Employer's proportionate share at MD 0.00656635%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,370)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,330)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,268)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,936)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (688)
- 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) **\$ (717)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 415
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,580
Changes in proportionate share	\$ 54	\$ 138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 2,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,102)

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	\$ (694)
2 nd Fiscal Year	(702)
3 rd Fiscal Year	(550)
4 th Fiscal Year	(157)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00740599%
Employer's proportionate share at MD 0.00762033%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,091)
Employer's proportionate share of system NOL/(A) at MD \$ (8,506)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,953)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,531)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (798)
▪ 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) \$ (750)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 482
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,834
Changes in proportionate share	\$ 107	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 107	\$ 2,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,269)

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	\$ (724)
2 nd Fiscal Year	(743)
3 rd Fiscal Year	(620)
4 th Fiscal Year	(182)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00012214%
Employer's proportionate share at MD 0.00012819%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51)
Employer's proportionate share of system NOL/(A) at MD **\$ (143)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (83)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (194)

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) \$ (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) **\$ (15)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31
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	\$ 40
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14)
2 nd Fiscal Year	(14)
3 rd Fiscal Year	(10)
4 th Fiscal Year	(3)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (40)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00071424%
Employer's proportionate share at MD 0.00072626%

Employer's proportionate share of system NOL/(A) at prior MD \$ (298)
Employer's proportionate share of system NOL/(A) at MD **\$ (811)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (472)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,099)

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) \$ (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) **\$ (79)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 175
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	\$ 230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (230)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (77)
2 nd Fiscal Year	(77)
3 rd Fiscal Year	(59)
4 th Fiscal Year	(17)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (230)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00263318%
Employer's proportionate share at MD 0.00281118%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,099)
Employer's proportionate share of system NOL/(A) at MD \$ (3,138)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,827)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,254)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (295)
- 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) \$ (289)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 178
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 677
Changes in proportionate share	\$ 32	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (861)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (279)
2 nd Fiscal Year	(283)
3 rd Fiscal Year	(232)
4 th Fiscal Year	(67)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (861)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00621613%
Employer's proportionate share at MD 0.00671608%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,594)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,497)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,365)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,163)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (704)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 425
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,616
Changes in proportionate share	\$ 118	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 118	\$ 2,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,025)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (645)
2 nd Fiscal Year	(665)
3 rd Fiscal Year	(554)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02296815%
Employer's proportionate share at MD 0.01170551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,586)
Employer's proportionate share of system NOL/(A) at MD **\$ (13,067)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,608)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,713)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,226)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 717
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (509)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 741
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,817
Changes in proportionate share	\$ 1,758	\$ 80
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,758	\$ 3,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,921)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (469)
2 nd Fiscal Year	(453)
3 rd Fiscal Year	(720)
4 th Fiscal Year	(280)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,921)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00420410%
Employer's proportionate share at MD 0.00478956%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,755)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,346)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,113)
- 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) \$ (502)
- 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) **\$ (496)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 303
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,153
Changes in proportionate share	\$ 80	\$ 91
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 1,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,484)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (479)
2 nd Fiscal Year	(491)
3 rd Fiscal Year	(399)
4 th Fiscal Year	(115)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,484)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00521124%
Employer's proportionate share at MD 0.00688761%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,175)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,688)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,477)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,422)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (722)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) **\$ (810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 436
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,658
Changes in proportionate share	\$ 46	\$ 262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 2,380
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	\$ (786)
2 nd Fiscal Year	(792)
3 rd Fiscal Year	(592)
4 th Fiscal Year	(165)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00766890%
Employer's proportionate share at MD	0.00764194%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,201)
Employer's proportionate share of system NOL/(A) at MD	\$ (8,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,967)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,564)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (801)
▪ 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)	\$ (777)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 483
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,839
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	\$ 2,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,307)

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	\$ (750)
2 nd Fiscal Year	(756)
3 rd Fiscal Year	(619)
4 th Fiscal Year	(183)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00387522%
Employer's proportionate share at MD 0.00406259%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,617)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,535)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,640)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,148)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (426)
- Net amortization of employer-specific deferred amounts from:
 - 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) **\$ (414)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 257
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 978
Changes in proportionate share	\$ 41	\$ 29
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 1,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (400)
2 nd Fiscal Year	(409)
3 rd Fiscal Year	(332)
4 th Fiscal Year	(97)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02934883%
Employer's proportionate share at MD 0.04173781%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,248)
Employer's proportionate share of system NOL/(A) at MD **\$ (46,591)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (27,127)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (63,158)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,373)
▪ 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) **\$ (4,669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,640
Changes of assumptions	\$ 0	\$ 148
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,045
Changes in proportionate share	\$ 925	\$ 1,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 925	\$ 14,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,842)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,524)
2 nd Fiscal Year	(4,689)
3 rd Fiscal Year	(3,631)
4 th Fiscal Year	(999)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (13,842)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00864448%
Employer's proportionate share at MD 0.00870790%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,608)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,720)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,660)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,177)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (912)
▪ 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) **\$ (1,013)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 551
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,096
Changes in proportionate share	\$ 0	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,852)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (983)
2 nd Fiscal Year	(953)
3 rd Fiscal Year	(707)
4 th Fiscal Year	(208)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,852)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00372474%
Employer's proportionate share at MD 0.00384663%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,554)
Employer's proportionate share of system NOL/(A) at MD **\$ (4,294)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,500)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,821)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (403)
▪ Net amortization of employer-specific deferred amounts from:
 ○ 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) **\$ (432)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 243
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 926
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	\$ 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	\$ (419)
2 nd Fiscal Year	(411)
3 rd Fiscal Year	(314)
4 th Fiscal Year	(92)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00836914%
Employer's proportionate share at MD 0.00773400%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,493)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,633)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,027)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,703)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (810)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 64
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) **\$ (746)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 489
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,861
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	\$ 2,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,242)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (719)
2 nd Fiscal Year	(725)
3 rd Fiscal Year	(613)
4 th Fiscal Year	(185)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00728461%
Employer's proportionate share at MD	0.00799293%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,040)
Employer's proportionate share of system NOL/(A) at MD	\$ (8,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,095)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (837)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (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)	\$ (876)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 506
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,924
Changes in proportionate share	\$ 16	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 2,569
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	\$ (849)
2 nd Fiscal Year	(851)
3 rd Fiscal Year	(662)
4 th Fiscal Year	(191)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01096859%
Employer's proportionate share at MD	0.01263174%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,578)
Employer's proportionate share of system NOL/(A) at MD	\$ (14,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (19,114)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,323)
▪ 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)	\$ (1,521)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 799
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,040
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	\$ 4,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,477)
2 nd Fiscal Year	(1,453)
3 rd Fiscal Year	(1,057)
4 th Fiscal Year	(302)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (4,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000402%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2)
Employer's proportionate share of system NOL/(A) at MD \$ 0

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

Employer 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	\$ 0
Changes in proportionate share	\$ 1	\$ 335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (196)
2 nd Fiscal Year	(139)
3 rd Fiscal Year	1
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (334)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00778614%
Employer's proportionate share at MD 0.00882003%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,249)
Employer's proportionate share of system NOL/(A) at MD **\$ (9,846)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,733)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,347)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (924)
▪ 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) **\$ (986)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 558
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,123
Changes in proportionate share	\$ 14	\$ 161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 2,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,859)

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	\$ (955)
2 nd Fiscal Year	(957)
3 rd Fiscal Year	(735)
4 th Fiscal Year	(211)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,859)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00439409%
Employer's proportionate share at MD 0.00460930%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,834)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,145)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,996)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,975)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (483)
▪ 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) **\$ (539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 292
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,109
Changes in proportionate share	\$ 0	\$ 103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,520)

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	\$ (523)
2 nd Fiscal Year	(511)
3 rd Fiscal Year	(376)
4 th Fiscal Year	(110)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00155481%
Employer's proportionate share at MD 0.00155240%

Employer's proportionate share of system NOL/(A) at prior MD \$ (649)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,733)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,009)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,349)

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) \$ 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) **\$ (147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 98
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 374
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	\$ 477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (449)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (141)
2 nd Fiscal Year	(146)
3 rd Fiscal Year	(125)
4 th Fiscal Year	(37)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (449)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00354768%
Employer's proportionate share at MD 0.00499876%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,481)
Employer's proportionate share of system NOL/(A) at MD \$ (5,580)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,249)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,564)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (524)
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (125)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

Employer's Total OPEB Expense/(Income) \$ (649)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 316
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,203
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	\$ 1,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,810)

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	\$ (631)
2 nd Fiscal Year	(625)
3 rd Fiscal Year	(434)
4 th Fiscal Year	(120)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00704040%
Employer's proportionate share at MD 0.00768638%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,938)
Employer's proportionate share of system NOL/(A) at MD **\$ (8,580)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,996)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,631)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (805)
▪ 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) **\$ (819)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 486
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,850
Changes in proportionate share	\$ 52	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52	\$ 2,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,412)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (793)
2 nd Fiscal Year	(801)
3 rd Fiscal Year	(635)
4 th Fiscal Year	(184)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,412)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00694359%
Employer's proportionate share at MD 0.00816154%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,898)
Employer's proportionate share of system NOL/(A) at MD \$ (9,110)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,305)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,350)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (855)
- 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) \$ (875)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 516
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,964
Changes in proportionate share	\$ 106	\$ 190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 106	\$ 2,699
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	\$ (847)
2 nd Fiscal Year	(867)
3 rd Fiscal Year	(685)
4 th Fiscal Year	(195)
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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00781483%
Employer's proportionate share at MD 0.00621364%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,261)
Employer's proportionate share of system NOL/(A) at MD **\$ (6,936)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,039)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,403)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (651)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ 241
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (410)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 393
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,495
Changes in proportionate share	\$ 475	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 475	\$ 1,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,435)

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	\$ (388)
2 nd Fiscal Year	(427)
3 rd Fiscal Year	(471)
4 th Fiscal Year	(149)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00061753%
Employer's proportionate share at MD 0.00058003%

Employer's proportionate share of system NOL/(A) at prior MD \$ (258)
Employer's proportionate share of system NOL/(A) at MD **\$ (647)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (377)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (878)

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) \$ 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) **\$ (46)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 140
Changes in proportionate share	\$ 26	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (44)
2 nd Fiscal Year	(48)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00061753%
Employer's proportionate share at MD 0.00058003%

Employer's proportionate share of system NOL/(A) at prior MD \$ (258)
Employer's proportionate share of system NOL/(A) at MD **\$ (647)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (377)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (878)

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) \$ 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) **\$ (46)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 140
Changes in proportionate share	\$ 26	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (44)
2 nd Fiscal Year	(48)
3 rd Fiscal Year	(47)
4 th Fiscal Year	(14)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00592160%
Employer's proportionate share at MD 0.00674098%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,471)
Employer's proportionate share of system NOL/(A) at MD **\$ (7,525)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,381)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,200)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (706)
▪ 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) **\$ (704)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 426
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,622
Changes in proportionate share	\$ 100	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 100	\$ 2,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,100)

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	\$ (681)
2 nd Fiscal Year	(697)
3 rd Fiscal Year	(562)
4 th Fiscal Year	(161)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (2,100)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00455090%
Employer's proportionate share at MD 0.00512558%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,899)
Employer's proportionate share of system NOL/(A) at MD **\$ (5,722)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,331)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,756)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (537)
▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) **\$ (445)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 324
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,234
Changes in proportionate share	\$ 223	\$ 90
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 223	\$ 1,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,443)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (427)
2 nd Fiscal Year	(466)
3 rd Fiscal Year	(427)
4 th Fiscal Year	(123)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,443)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00035942%
Employer's proportionate share at MD 0.00015988%

Employer's proportionate share of system NOL/(A) at prior MD \$ (150)
Employer's proportionate share of system NOL/(A) at MD **\$ (178)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (104)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (242)

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:
 o Changes in proportionate share (per paragraph 64 of GASB 75) \$ (201)
 o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (218)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 38
Changes in proportionate share	\$ 31	\$ 364
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31	\$ 413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (217)
2 nd Fiscal Year	(153)
3 rd Fiscal Year	(8)
4 th Fiscal Year	(4)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00590059%
Employer's proportionate share at MD 0.00590684%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,463)
Employer's proportionate share of system NOL/(A) at MD \$ (6,594)

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,839)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,938)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (619)
- 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) \$ (491)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 374
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,422
Changes in proportionate share	\$ 220	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 220	\$ 1,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,598)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (470)
2 nd Fiscal Year	(508)
3 rd Fiscal Year	(478)
4 th Fiscal Year	(141)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,598)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00302506%
Employer's proportionate share at MD	0.00359259%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,262)
Employer's proportionate share of system NOL/(A) at MD	\$ (4,010)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,335)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,436)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (376)
▪ 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)	\$ (349)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 227
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 865
Changes in proportionate share	\$ 110	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110	\$ 1,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,084)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (337)
2 nd Fiscal Year	(357)
3 rd Fiscal Year	(304)
4 th Fiscal Year	(86)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,084)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00214287%
Employer's proportionate share at MD 0.00213580%

Employer's proportionate share of system NOL/(A) at prior MD \$ (894)
Employer's proportionate share of system NOL/(A) at MD **\$ (2,384)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,388)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,232)

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) \$ 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) **\$ (178)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 135
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 514
Changes in proportionate share	\$ 78	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (579)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (170)
2 nd Fiscal Year	(183)
3 rd Fiscal Year	(173)
4 th Fiscal Year	(51)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

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, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00129492%
Employer's proportionate share at MD 0.00173249%

Employer's proportionate share of system NOL/(A) at prior MD \$ (540)
Employer's proportionate share of system NOL/(A) at MD **\$ (1,934)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,126)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,622)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (182)
- 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) **\$ (117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 110
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 417
Changes in proportionate share	\$ 162	\$ 68
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 162	\$ 601
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	\$ (110)
2 nd Fiscal Year	(138)
3 rd Fiscal Year	(148)
4 th Fiscal Year	(41)
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 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00121589%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
Employer's proportionate share of system NOL/(A) at MD	\$ (1,357)
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,840)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (127)
▪ 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)	\$ (209)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 77
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 293
Changes in proportionate share	\$ 0	\$ 190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (205)
2 nd Fiscal Year	(205)
3 rd Fiscal Year	(124)
4 th Fiscal Year	(29)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4468: Frontier Charter Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00373579%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (4,170)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,428)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,653)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (391)
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (254)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0
Employer's Total OPEB Expense/(Income) **\$ (645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 236
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 899
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	\$ 1,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,731)

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	\$ (632)
2 nd Fiscal Year	(632)
3 rd Fiscal Year	(377)
4 th Fiscal Year	(89)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2019.

Oregon Public Employees Retirement System
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2018
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00039120%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0
Employer's proportionate share of system NOL/(A) at MD **\$ (437)**

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (254)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (592)

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) \$ (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) **\$ (67)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 94
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	\$ 181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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	\$ (66)
2 nd Fiscal Year	(66)
3 rd Fiscal Year	(41)
4 th Fiscal Year	(9)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (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 4, 2019.