

# 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 808 pages of this report will print. (There is one page per employer, and there are 807 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 808 pages of this report will print. (There is one page per employer, and there are 807 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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	29.68675973%
Employer's proportionate share at MD	30.15158736%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (33,138,479)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (58,263,749)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (45,169,436)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (69,421,045)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,577,379)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 63,386
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,513,993)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,683,242
Changes of assumptions	\$ 0	\$ 60,360
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,596,298
Changes in proportionate share	\$ 178,292	\$ 254,679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 178,292	\$ 11,594,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,416,287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,796,462)
2 <sup>nd</sup> Fiscal Year	(5,312,694)
3 <sup>rd</sup> Fiscal Year	(677,579)
4 <sup>th</sup> Fiscal Year	370,449
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (11,416,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03567713%  
Employer's proportionate share at MD 0.03839161%

Employer's proportionate share of system NOL/(A) at prior MD \$ (39,825)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (74,186)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (57,514)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (88,393)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,648)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,398)
  - 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)** **\$ (11,046)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,783
Changes of assumptions	\$ 0	\$ 77
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,579
Changes in proportionate share	\$ 0	\$ 2,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,469)

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 <sup>st</sup> Fiscal Year	\$ (8,643)
2 <sup>nd</sup> Fiscal Year	(7,379)
3 <sup>rd</sup> Fiscal Year	(918)
4 <sup>th</sup> Fiscal Year	472
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,469)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.41733723%
Employer's proportionate share at MD	1.41687508%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,582,133)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,737,914)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,122,590)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,262,215)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (356,074)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 2,899
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (353,175)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 361,049
Changes of assumptions	\$ 0	\$ 2,836
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,996
Changes in proportionate share	\$ 3,376	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,376	\$ 532,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (529,505)

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 <sup>st</sup> Fiscal Year	\$ (271,258)
2 <sup>nd</sup> Fiscal Year	(244,396)
3 <sup>rd</sup> Fiscal Year	(31,260)
4 <sup>th</sup> Fiscal Year	17,408
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (529,505)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04410352%
Employer's proportionate share at MD	0.04329370%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,231)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (83,659)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (64,857)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (99,679)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,880)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,894)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,032
Changes of assumptions	\$ 0	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,164
Changes in proportionate share	\$ 596	\$ 239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 596	\$ 16,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,926)

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 <sup>st</sup> Fiscal Year	\$ (8,282)
2 <sup>nd</sup> Fiscal Year	(7,242)
3 <sup>rd</sup> Fiscal Year	(933)
4 <sup>th</sup> Fiscal Year	532
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (15,926)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.24056671%  
Employer's proportionate share at MD 0.23624439%

Employer's proportionate share of system NOL/(A) at prior MD \$ (268,538)  
**Employer's proportionate share of system NOL/(A) at MD \$ (456,509)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (353,913)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (543,929)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (59,370)
- 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) \$ (59,638)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 60,200
Changes of assumptions	\$ 0	\$ 473
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,178
Changes in proportionate share	\$ 2,666	\$ 1,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,666	\$ 89,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (87,324)

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 <sup>st</sup> Fiscal Year	\$ (45,452)
2 <sup>nd</sup> Fiscal Year	(39,672)
3 <sup>rd</sup> Fiscal Year	(5,102)
4 <sup>th</sup> Fiscal Year	2,903
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (87,324)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04143438%  
Employer's proportionate share at MD 0.04276991%

Employer's proportionate share of system NOL/(A) at prior MD \$ (46,252)  
**Employer's proportionate share of system NOL/(A) at MD \$ (82,647)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,073)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (98,473)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,748)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (820)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (11,568)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,899
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,101
Changes in proportionate share	\$ 0	\$ 1,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 17,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,256)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,001)
2 <sup>nd</sup> Fiscal Year	(7,800)
3 <sup>rd</sup> Fiscal Year	(980)
4 <sup>th</sup> Fiscal Year	525
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,256)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.47076615%  
Employer's proportionate share at MD 0.45096879%

Employer's proportionate share of system NOL/(A) at prior MD \$ (525,503)  
**Employer's proportionate share of system NOL/(A) at MD \$ (871,434)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (675,587)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,038,311)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (113,333)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 6,477
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (106,856)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114,916
Changes of assumptions	\$ 0	\$ 903
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,789
Changes in proportionate share	\$ 13,966	\$ 761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,966	\$ 170,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (156,403)

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 <sup>st</sup> Fiscal Year	\$ (80,380)
2 <sup>nd</sup> Fiscal Year	(72,127)
3 <sup>rd</sup> Fiscal Year	(9,436)
4 <sup>th</sup> Fiscal Year	5,541
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (156,403)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05828134%
Employer's proportionate share at MD	0.06100220%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (65,058)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (117,878)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (91,386)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (140,452)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (15,330)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (927)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (16,257)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,545
Changes of assumptions	\$ 0	\$ 122
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,276
Changes in proportionate share	\$ 0	\$ 1,657
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 24,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,600)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,661)
2 <sup>nd</sup> Fiscal Year	(11,272)
3 <sup>rd</sup> Fiscal Year	(1,416)
4 <sup>th</sup> Fiscal Year	749
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,600)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03494981%
Employer's proportionate share at MD	0.03503467%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (39,013)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (67,700)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (52,485)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (80,664)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,805)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,164)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,928
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,179
Changes in proportionate share	\$ 93	\$ 334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 13,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,418)

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 <sup>st</sup> Fiscal Year	\$ (7,010)
2 <sup>nd</sup> Fiscal Year	(6,062)
3 <sup>rd</sup> Fiscal Year	(776)
4 <sup>th</sup> Fiscal Year	430
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,418)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.85152129%
Employer's proportionate share at MD	0.92028994%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (950,529)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,778,332)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,378,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,118,876)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (231,278)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (20,058)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (251,336)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 234,509
Changes of assumptions	\$ 0	\$ 1,842
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,767
Changes in proportionate share	\$ 0	\$ 39,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 386,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (386,099)

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 <sup>st</sup> Fiscal Year	\$ (197,747)
2 <sup>nd</sup> Fiscal Year	(177,553)
3 <sup>rd</sup> Fiscal Year	(22,105)
4 <sup>th</sup> Fiscal Year	11,307
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (386,099)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.81179977%  
Employer's proportionate share at MD 0.80475418%

Employer's proportionate share of system NOL/(A) at prior MD \$ (906,189)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,555,076)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,205,585)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,852,867)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (202,242)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (747)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (202,989)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 205,068
Changes of assumptions	\$ 0	\$ 1,611
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,986
Changes in proportionate share	\$ 3,861	\$ 2,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,861	\$ 304,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (301,007)

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 <sup>st</sup> Fiscal Year	\$ (155,745)
2 <sup>nd</sup> Fiscal Year	(137,574)
3 <sup>rd</sup> Fiscal Year	(17,576)
4 <sup>th</sup> Fiscal Year	9,887
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (301,007)

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, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.31178777%
Employer's proportionate share at MD	1.37667161%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,464,311)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,660,226)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,062,362)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,169,650)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (345,971)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (21,958)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (367,929)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 350,804
Changes of assumptions	\$ 0	\$ 2,756
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,201
Changes in proportionate share	\$ 0	\$ 40,760
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 558,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (558,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (287,434)
2 <sup>nd</sup> Fiscal Year	(255,924)
3 <sup>rd</sup> Fiscal Year	(32,077)
4 <sup>th</sup> Fiscal Year	16,914
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (558,521)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03199701%  
Employer's proportionate share at MD 0.03263206%

Employer's proportionate share of system NOL/(A) at prior MD \$ (35,717)  
**Employer's proportionate share of system NOL/(A) at MD \$ (63,057)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (75,132)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,201)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (444)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (8,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,315
Changes of assumptions	\$ 0	\$ 65
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,892
Changes in proportionate share	\$ 0	\$ 579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 12,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,851)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,687)
2 <sup>nd</sup> Fiscal Year	(5,829)
3 <sup>rd</sup> Fiscal Year	(736)
4 <sup>th</sup> Fiscal Year	401
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (12,851)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14881781%
Employer's proportionate share at MD	0.15287432%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (166,121)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (295,408)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (229,018)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (351,978)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (38,419)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,362)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (39,781)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,956
Changes of assumptions	\$ 0	\$ 306
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,234
Changes in proportionate share	\$ 164	\$ 2,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 164	\$ 60,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,857)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (30,787)
2 <sup>nd</sup> Fiscal Year	(27,467)
3 <sup>rd</sup> Fiscal Year	(3,481)
4 <sup>th</sup> Fiscal Year	1,878
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (59,857)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.37465065%  
Employer's proportionate share at MD 0.36669232%

Employer's proportionate share of system NOL/(A) at prior MD \$ (418,212)  
**Employer's proportionate share of system NOL/(A) at MD \$ (708,582)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (549,334)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (844,273)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (92,153)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,607
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (90,546)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93,441
Changes of assumptions	\$ 0	\$ 734
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,737
Changes in proportionate share	\$ 4,361	\$ 341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,361	\$ 138,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,892)

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 <sup>st</sup> Fiscal Year	\$ (69,148)
2 <sup>nd</sup> Fiscal Year	(61,365)
3 <sup>rd</sup> Fiscal Year	(7,884)
4 <sup>th</sup> Fiscal Year	4,505
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (133,892)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.26834741%
Employer's proportionate share at MD	0.28078791%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (299,549)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (542,584)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (420,642)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (646,486)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (70,565)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,753)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (75,318)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 71,551
Changes of assumptions	\$ 0	\$ 562
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,491
Changes in proportionate share	\$ 0	\$ 8,375
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 113,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (58,834)
2 <sup>nd</sup> Fiscal Year	(52,073)
3 <sup>rd</sup> Fiscal Year	(6,521)
4 <sup>th</sup> Fiscal Year	3,450
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (113,979)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02380580%  
Employer's proportionate share at MD 0.02475305%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,574)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (47,832)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,082)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,991)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,221)
- 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)** **\$ (6,526)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,308
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,952
Changes in proportionate share	\$ 64	\$ 593
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 9,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,057)
2 <sup>nd</sup> Fiscal Year	(4,514)
3 <sup>rd</sup> Fiscal Year	(571)
4 <sup>th</sup> Fiscal Year	304
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,839)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10151453%
Employer's proportionate share at MD	0.10680879%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (113,318)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (206,393)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (160,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (245,917)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,842)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,279)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (28,121)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,217
Changes of assumptions	\$ 0	\$ 214
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,740
Changes in proportionate share	\$ 314	\$ 3,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 43,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,207)

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 <sup>st</sup> Fiscal Year	\$ (22,061)
2 <sup>nd</sup> Fiscal Year	(19,961)
3 <sup>rd</sup> Fiscal Year	(2,496)
4 <sup>th</sup> Fiscal Year	1,312
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (43,207)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15309649%
Employer's proportionate share at MD	0.15566519%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (170,897)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (300,801)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (233,199)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (358,404)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (39,120)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,256)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (40,376)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,667
Changes of assumptions	\$ 0	\$ 312
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,567
Changes in proportionate share	\$ 0	\$ 1,968
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 60,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,514)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (31,250)
2 <sup>nd</sup> Fiscal Year	(27,674)
3 <sup>rd</sup> Fiscal Year	(3,503)
4 <sup>th</sup> Fiscal Year	1,913
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (60,514)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06253721%
Employer's proportionate share at MD	0.06159417%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (69,808)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (119,022)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (92,273)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (141,814)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (15,479)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 547
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,932)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,695
Changes of assumptions	\$ 0	\$ 123
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,347
Changes in proportionate share	\$ 737	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 737	\$ 23,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,441)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,453)
2 <sup>nd</sup> Fiscal Year	(10,411)
3 <sup>rd</sup> Fiscal Year	(1,334)
4 <sup>th</sup> Fiscal Year	757
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (22,441)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05132310%
Employer's proportionate share at MD	0.05306056%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (57,291)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (102,532)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (79,489)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (122,167)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (13,335)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (640)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,975)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,521
Changes of assumptions	\$ 0	\$ 106
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,329
Changes in proportionate share	\$ 0	\$ 1,138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,094)

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 <sup>st</sup> Fiscal Year	\$ (10,869)
2 <sup>nd</sup> Fiscal Year	(9,660)
3 <sup>rd</sup> Fiscal Year	(1,217)
4 <sup>th</sup> Fiscal Year	652
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,094)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02029959%  
Employer's proportionate share at MD 0.02078131%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,660)  
**Employer's proportionate share of system NOL/(A) at MD \$ (40,157)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,132)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,847)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,223)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (238)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (5,461)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,296
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,479
Changes in proportionate share	\$ 0	\$ 359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,229)
2 <sup>nd</sup> Fiscal Year	(3,730)
3 <sup>rd</sup> Fiscal Year	(471)
4 <sup>th</sup> Fiscal Year	255
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,176)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.63345589%
Employer's proportionate share at MD	0.65729371%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (707,109)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,270,129)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (984,677)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,513,354)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (165,184)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (8,940)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (174,124)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 167,492
Changes of assumptions	\$ 0	\$ 1,316
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,398
Changes in proportionate share	\$ 0	\$ 16,101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 263,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (263,307)

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 <sup>st</sup> Fiscal Year	\$ (135,760)
2 <sup>nd</sup> Fiscal Year	(120,492)
3 <sup>rd</sup> Fiscal Year	(15,130)
4 <sup>th</sup> Fiscal Year	8,076
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (263,307)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07222311%  
Employer's proportionate share at MD 0.06898753%

Employer's proportionate share of system NOL/(A) at prior MD \$ (80,621)  
**Employer's proportionate share of system NOL/(A) at MD \$ (133,309)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,349)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,837)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,337)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 576
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (16,761)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,579
Changes of assumptions	\$ 0	\$ 138
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,228
Changes in proportionate share	\$ 1,773	\$ 268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,773	\$ 26,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,722)
2 <sup>nd</sup> Fiscal Year	(11,129)
3 <sup>rd</sup> Fiscal Year	(1,438)
4 <sup>th</sup> Fiscal Year	848
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (24,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10739437%
Employer's proportionate share at MD	0.14934003%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (119,881)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (288,579)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (223,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (343,841)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (37,531)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (9,930)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (47,461)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,055
Changes of assumptions	\$ 0	\$ 299
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,812
Changes in proportionate share	\$ 1,384	\$ 23,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,384	\$ 79,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,801)

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 <sup>st</sup> Fiscal Year	\$ (38,787)
2 <sup>nd</sup> Fiscal Year	(36,459)
3 <sup>rd</sup> Fiscal Year	(4,390)
4 <sup>th</sup> Fiscal Year	1,835
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (77,801)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.17604880%
Employer's proportionate share at MD	0.18191828%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (196,518)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (351,532)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (272,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (418,849)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (45,718)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,850)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (47,568)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46,357
Changes of assumptions	\$ 0	\$ 364
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,698
Changes in proportionate share	\$ 313	\$ 4,209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 313	\$ 72,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (37,152)
2 <sup>nd</sup> Fiscal Year	(33,229)
3 <sup>rd</sup> Fiscal Year	(4,169)
4 <sup>th</sup> Fiscal Year	2,235
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (72,315)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	3.38933993%
Employer's proportionate share at MD	2.02879994%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,783,423)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,920,374)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,039,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,671,111)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (509,857)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 347,082
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (162,775)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 516,980
Changes of assumptions	\$ 0	\$ 4,061
Net difference between projected and actual earnings on investments	\$ 0	\$ 241,983
Changes in proportionate share	\$ 745,437	\$ 7,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 745,437	\$ 770,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,820)

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 <sup>st</sup> Fiscal Year	\$ (43,619)
2 <sup>nd</sup> Fiscal Year	3,151
3 <sup>rd</sup> Fiscal Year	(9,279)
4 <sup>th</sup> Fiscal Year	24,926
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,820)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07449602%
Employer's proportionate share at MD	0.07461381%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (83,158)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (144,181)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (111,777)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (171,791)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (18,751)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,210)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,013
Changes of assumptions	\$ 0	\$ 149
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,899
Changes in proportionate share	\$ 28	\$ 379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 28,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,412)

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 <sup>st</sup> Fiscal Year	\$ (14,749)
2 <sup>nd</sup> Fiscal Year	(12,931)
3 <sup>rd</sup> Fiscal Year	(1,649)
4 <sup>th</sup> Fiscal Year	917
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (28,412)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.28099335%  
Employer's proportionate share at MD 0.27632288%

Employer's proportionate share of system NOL/(A) at prior MD \$ (313,665)  
**Employer's proportionate share of system NOL/(A) at MD \$ (533,956)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (413,953)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (636,206)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,443)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 526
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (68,917)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70,413
Changes of assumptions	\$ 0	\$ 553
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,958
Changes in proportionate share	\$ 2,738	\$ 1,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,738	\$ 105,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (52,971)
2 <sup>nd</sup> Fiscal Year	(46,866)
3 <sup>rd</sup> Fiscal Year	(5,977)
4 <sup>th</sup> Fiscal Year	3,395
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (102,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15250161%
Employer's proportionate share at MD	0.17297782%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (170,233)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (334,256)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (259,134)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (398,264)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (43,471)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (6,000)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (49,471)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 44,078
Changes of assumptions	\$ 0	\$ 346
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,632
Changes in proportionate share	\$ 0	\$ 11,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 77,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,000)

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 <sup>st</sup> Fiscal Year	\$ (39,374)
2 <sup>nd</sup> Fiscal Year	(35,398)
3 <sup>rd</sup> Fiscal Year	(4,353)
4 <sup>th</sup> Fiscal Year	2,125
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (77,000)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04461994%  
Employer's proportionate share at MD 0.04468549%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,808)  
**Employer's proportionate share of system NOL/(A) at MD \$ (86,348)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (66,942)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (102,884)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,230)
- 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) \$ (11,384)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,387
Changes of assumptions	\$ 0	\$ 89
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,330
Changes in proportionate share	\$ 7	\$ 137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 16,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,936)

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 <sup>st</sup> Fiscal Year	\$ (8,752)
2 <sup>nd</sup> Fiscal Year	(7,745)
3 <sup>rd</sup> Fiscal Year	(988)
4 <sup>th</sup> Fiscal Year	549
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (16,936)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01849595%  
Employer's proportionate share at MD 0.01714185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,646)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (33,124)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,680)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,467)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,308)
- 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)** **\$ (4,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,368
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,045
Changes in proportionate share	\$ 781	\$ 281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 781	\$ 6,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,947)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,136)
2 <sup>nd</sup> Fiscal Year	(2,677)
3 <sup>rd</sup> Fiscal Year	(344)
4 <sup>th</sup> Fiscal Year	211
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (5,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00329100%  
Employer's proportionate share at MD 0.00299200%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,674)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,782)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,482)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,889)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (752)
- 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) \$ (725)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 762
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 357
Changes in proportionate share	\$ 164	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 164	\$ 1,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,018)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (546)
2 <sup>nd</sup> Fiscal Year	(451)
3 <sup>rd</sup> Fiscal Year	(58)
4 <sup>th</sup> Fiscal Year	37
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,018)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.36061933%  
Employer's proportionate share at MD 0.27561683%

Employer's proportionate share of system NOL/(A) at prior MD \$ (402,549)  
**Employer's proportionate share of system NOL/(A) at MD \$ (532,591)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (412,896)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (634,580)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (69,265)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 18,669
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (50,596)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70,233
Changes of assumptions	\$ 0	\$ 552
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,874
Changes in proportionate share	\$ 47,366	\$ 6,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47,366	\$ 109,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,328)

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 <sup>st</sup> Fiscal Year	\$ (34,956)
2 <sup>nd</sup> Fiscal Year	(26,894)
3 <sup>rd</sup> Fiscal Year	(3,864)
4 <sup>th</sup> Fiscal Year	3,386
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (62,328)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10639145%  
Employer's proportionate share at MD 0.10369451%

Employer's proportionate share of system NOL/(A) at prior MD \$ (118,762)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (200,375)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (155,342)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (238,746)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,059)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 403
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (25,656)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,423
Changes of assumptions	\$ 0	\$ 208
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,368
Changes in proportionate share	\$ 1,478	\$ 247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,478	\$ 39,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,768)

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 <sup>st</sup> Fiscal Year	\$ (19,572)
2 <sup>nd</sup> Fiscal Year	(17,251)
3 <sup>rd</sup> Fiscal Year	(2,219)
4 <sup>th</sup> Fiscal Year	1,274
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,768)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.84508478%
Employer's proportionate share at MD	0.84103315%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (943,344)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,625,180)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,259,933)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,936,396)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (211,360)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (292)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (211,652)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 214,312
Changes of assumptions	\$ 0	\$ 1,684
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,313
Changes in proportionate share	\$ 2,501	\$ 2,275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,501	\$ 318,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (316,083)

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 <sup>st</sup> Fiscal Year	\$ (163,002)
2 <sup>nd</sup> Fiscal Year	(144,959)
3 <sup>rd</sup> Fiscal Year	(18,456)
4 <sup>th</sup> Fiscal Year	10,333
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (316,083)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.37647943%  
Employer's proportionate share at MD 0.38203016%

Employer's proportionate share of system NOL/(A) at prior MD \$ (420,253)  
**Employer's proportionate share of system NOL/(A) at MD \$ (738,220)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (572,311)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (879,587)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (96,008)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,324)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (99,332)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97,349
Changes of assumptions	\$ 0	\$ 765
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,566
Changes in proportionate share	\$ 0	\$ 4,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 148,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (148,299)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (76,749)
2 <sup>nd</sup> Fiscal Year	(67,668)
3 <sup>rd</sup> Fiscal Year	(8,576)
4 <sup>th</sup> Fiscal Year	4,694
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (148,299)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.28629454%
Employer's proportionate share at MD	0.29870783%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (319,582)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (577,211)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (447,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (687,745)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (75,068)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,661)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (80,729)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76,117
Changes of assumptions	\$ 0	\$ 598
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,628
Changes in proportionate share	\$ 0	\$ 9,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 121,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,416)

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 <sup>st</sup> Fiscal Year	\$ (62,970)
2 <sup>nd</sup> Fiscal Year	(55,201)
3 <sup>rd</sup> Fiscal Year	(6,916)
4 <sup>th</sup> Fiscal Year	3,670
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (121,416)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.17141508%
Employer's proportionate share at MD	0.18119060%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (191,346)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (350,126)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (271,438)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (417,173)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (45,535)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,755)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (48,290)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46,171
Changes of assumptions	\$ 0	\$ 363
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,611
Changes in proportionate share	\$ 411	\$ 5,720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 411	\$ 73,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,454)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (37,627)
2 <sup>nd</sup> Fiscal Year	(33,798)
3 <sup>rd</sup> Fiscal Year	(4,255)
4 <sup>th</sup> Fiscal Year	2,226
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (73,454)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06032657%  
Employer's proportionate share at MD 0.06031255%

Employer's proportionate share of system NOL/(A) at prior MD \$ (67,341)  
**Employer's proportionate share of system NOL/(A) at MD \$ (116,546)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,353)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (138,864)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,157)
- 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) \$ (15,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,369
Changes of assumptions	\$ 0	\$ 121
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,194
Changes in proportionate share	\$ 176	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 176	\$ 22,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,536)

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 <sup>st</sup> Fiscal Year	\$ (11,555)
2 <sup>nd</sup> Fiscal Year	(10,390)
3 <sup>rd</sup> Fiscal Year	(1,331)
4 <sup>th</sup> Fiscal Year	741
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (22,536)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.41221317%
Employer's proportionate share at MD	0.38335825%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (460,142)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (740,787)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (574,301)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (882,644)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (96,342)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 7,517
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (88,825)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97,688
Changes of assumptions	\$ 0	\$ 767
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,725
Changes in proportionate share	\$ 16,194	\$ 726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,194	\$ 144,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (128,712)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (66,758)
2 <sup>nd</sup> Fiscal Year	(58,957)
3 <sup>rd</sup> Fiscal Year	(7,707)
4 <sup>th</sup> Fiscal Year	4,710
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (128,712)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.44864579%
Employer's proportionate share at MD	0.46878896%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (500,810)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (905,869)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (702,283)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,079,340)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (117,811)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (6,354)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (124,165)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 119,457
Changes of assumptions	\$ 0	\$ 938
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,914
Changes in proportionate share	\$ 203	\$ 12,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 203	\$ 189,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (188,946)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (97,066)
2 <sup>nd</sup> Fiscal Year	(86,767)
3 <sup>rd</sup> Fiscal Year	(10,873)
4 <sup>th</sup> Fiscal Year	5,760
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (188,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05825734%  
Employer's proportionate share at MD 0.06261724%

Employer's proportionate share of system NOL/(A) at prior MD \$ (65,031)  
**Employer's proportionate share of system NOL/(A) at MD \$ (120,999)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (93,806)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,170)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,736)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,384)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (17,120)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,956
Changes of assumptions	\$ 0	\$ 125
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,469
Changes in proportionate share	\$ 30	\$ 2,578
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 30	\$ 26,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,098)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,407)
2 <sup>nd</sup> Fiscal Year	(11,963)
3 <sup>rd</sup> Fiscal Year	(1,497)
4 <sup>th</sup> Fiscal Year	769
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (26,098)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01441669%
Employer's proportionate share at MD	0.01521944%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,093)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (29,409)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (35,041)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,825)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,175)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,878
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,815
Changes in proportionate share	\$ 0	\$ 557
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,280)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,259)
2 <sup>nd</sup> Fiscal Year	(2,851)
3 <sup>rd</sup> Fiscal Year	(358)
4 <sup>th</sup> Fiscal Year	187
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,280)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.02178167%
Employer's proportionate share at MD	1.04260797%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,140,586)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,014,695)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,561,908)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,400,502)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (262,017)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (9,049)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (271,066)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 265,678
Changes of assumptions	\$ 0	\$ 2,087
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,356
Changes in proportionate share	\$ 0	\$ 14,301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 406,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (406,422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (209,704)
2 <sup>nd</sup> Fiscal Year	(185,974)
3 <sup>rd</sup> Fiscal Year	(23,554)
4 <sup>th</sup> Fiscal Year	12,810
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (406,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00843055%
Employer's proportionate share at MD	0.00845793%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,411)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (16,344)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (19,474)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,126)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,168)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,155
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,009
Changes in proportionate share	\$ 187	\$ 405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 187	\$ 3,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,399)

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 <sup>st</sup> Fiscal Year	\$ (1,755)
2 <sup>nd</sup> Fiscal Year	(1,559)
3 <sup>rd</sup> Fiscal Year	(189)
4 <sup>th</sup> Fiscal Year	104
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,399)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.17733538%
Employer's proportionate share at MD	0.14122790%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (197,954)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (272,903)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (211,570)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (325,163)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (35,492)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 6,973
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (28,519)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35,988
Changes of assumptions	\$ 0	\$ 283
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,845
Changes in proportionate share	\$ 19,854	\$ 3,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,854	\$ 56,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,577)

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 <sup>st</sup> Fiscal Year	\$ (20,360)
2 <sup>nd</sup> Fiscal Year	(15,775)
3 <sup>rd</sup> Fiscal Year	(2,176)
4 <sup>th</sup> Fiscal Year	1,735
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (36,577)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.45729746%
Employer's proportionate share at MD	0.48409153%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (510,468)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (935,440)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (725,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,114,573)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (121,657)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (8,770)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (130,427)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 123,356
Changes of assumptions	\$ 0	\$ 969
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,739
Changes in proportionate share	\$ 0	\$ 16,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 198,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (198,606)

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 <sup>st</sup> Fiscal Year	\$ (102,132)
2 <sup>nd</sup> Fiscal Year	(91,041)
3 <sup>rd</sup> Fiscal Year	(11,382)
4 <sup>th</sup> Fiscal Year	5,948
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (198,606)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.61434236%
Employer's proportionate share at MD	0.63611135%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (685,773)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,229,197)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (952,945)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,464,583)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (159,861)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (7,603)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (167,464)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 162,094
Changes of assumptions	\$ 0	\$ 1,273
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,871
Changes in proportionate share	\$ 0	\$ 13,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 253,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (253,225)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (130,358)
2 <sup>nd</sup> Fiscal Year	(116,077)
3 <sup>rd</sup> Fiscal Year	(14,606)
4 <sup>th</sup> Fiscal Year	7,815
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (253,225)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12981751%
Employer's proportionate share at MD	0.13236308%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (144,912)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (255,773)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (198,290)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (304,753)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (33,264)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,599
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (31,665)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33,729
Changes of assumptions	\$ 0	\$ 265
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,787
Changes in proportionate share	\$ 3,671	\$ 1,787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,671	\$ 51,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,897)

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 <sup>st</sup> Fiscal Year	\$ (23,822)
2 <sup>nd</sup> Fiscal Year	(22,714)
3 <sup>rd</sup> Fiscal Year	(2,988)
4 <sup>th</sup> Fiscal Year	1,626
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (47,897)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02846378%  
Employer's proportionate share at MD 0.02798296%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,773)  
**Employer's proportionate share of system NOL/(A) at MD \$ (54,073)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,921)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,428)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,032)
- 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) \$ (7,304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,131
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,338
Changes in proportionate share	\$ 264	\$ 352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 264	\$ 10,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,613)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,599)
2 <sup>nd</sup> Fiscal Year	(4,754)
3 <sup>rd</sup> Fiscal Year	(604)
4 <sup>th</sup> Fiscal Year	344
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (10,613)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13536468%
Employer's proportionate share at MD	0.13614014%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (151,104)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (263,072)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (203,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (313,449)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (34,213)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (604)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (34,817)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34,691
Changes of assumptions	\$ 0	\$ 273
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,238
Changes in proportionate share	\$ 4	\$ 955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 52,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,153)

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 <sup>st</sup> Fiscal Year	\$ (26,925)
2 <sup>nd</sup> Fiscal Year	(23,877)
3 <sup>rd</sup> Fiscal Year	(3,024)
4 <sup>th</sup> Fiscal Year	1,673
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (52,153)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.25792452%  
Employer's proportionate share at MD 0.25937774%

Employer's proportionate share of system NOL/(A) at prior MD \$ (287,914)  
**Employer's proportionate share of system NOL/(A) at MD \$ (501,211)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (388,568)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (597,192)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (65,184)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,467)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (66,651)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66,095
Changes of assumptions	\$ 0	\$ 519
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,937
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	\$ 99,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (99,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (51,303)
2 <sup>nd</sup> Fiscal Year	(45,266)
3 <sup>rd</sup> Fiscal Year	(5,763)
4 <sup>th</sup> Fiscal Year	3,187
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (99,145)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	3.74259536%
Employer's proportionate share at MD	3.97438327%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,177,752)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,679,943)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,953,937)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,150,624)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (998,800)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (78,794)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,077,594)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,012,754
Changes of assumptions	\$ 0	\$ 7,956
Net difference between projected and actual earnings on investments	\$ 0	\$ 474,040
Changes in proportionate share	\$ 0	\$ 148,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,642,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,642,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (845,828)
2 <sup>nd</sup> Fiscal Year	(752,196)
3 <sup>rd</sup> Fiscal Year	(93,763)
4 <sup>th</sup> Fiscal Year	48,830
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,642,956)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11068641%
Employer's proportionate share at MD	0.11366993%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (123,556)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (219,651)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (170,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (261,714)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (28,566)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (595)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (29,161)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,965
Changes of assumptions	\$ 0	\$ 228
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,558
Changes in proportionate share	\$ 197	\$ 1,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 197	\$ 44,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,316)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,653)
2 <sup>nd</sup> Fiscal Year	(20,472)
3 <sup>rd</sup> Fiscal Year	(2,588)
4 <sup>th</sup> Fiscal Year	1,397
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (44,316)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04289659%  
Employer's proportionate share at MD 0.04292920%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,884)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (82,955)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,311)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (98,840)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,789)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 14
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (10,775)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,939
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,120
Changes in proportionate share	\$ 111	\$ 197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 111	\$ 16,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,231)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,333)
2 <sup>nd</sup> Fiscal Year	(7,476)
3 <sup>rd</sup> Fiscal Year	(949)
4 <sup>th</sup> Fiscal Year	527
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,231)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00596459%
Employer's proportionate share at MD	0.00647876%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,658)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,519)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,917)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,628)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,732)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,651
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 773
Changes in proportionate share	\$ 23	\$ 282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 2,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,696)

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 <sup>st</sup> Fiscal Year	\$ (1,365)
2 <sup>nd</sup> Fiscal Year	(1,253)
3 <sup>rd</sup> Fiscal Year	(157)
4 <sup>th</sup> Fiscal Year	80
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,696)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08483126%
Employer's proportionate share at MD	0.08024130%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (94,695)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (155,055)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (120,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (184,748)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (20,165)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (18,783)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,447
Changes of assumptions	\$ 0	\$ 161
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,571
Changes in proportionate share	\$ 2,966	\$ 116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,966	\$ 30,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,329)

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 <sup>st</sup> Fiscal Year	\$ (14,082)
2 <sup>nd</sup> Fiscal Year	(12,580)
3 <sup>rd</sup> Fiscal Year	(1,652)
4 <sup>th</sup> Fiscal Year	986
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (27,329)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03945254%
Employer's proportionate share at MD	0.04260408%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (44,040)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (82,326)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (63,824)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (98,092)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,707)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,164)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,856
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,082
Changes in proportionate share	\$ 407	\$ 1,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 407	\$ 17,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,343)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,727)
2 <sup>nd</sup> Fiscal Year	(8,116)
3 <sup>rd</sup> Fiscal Year	(1,023)
4 <sup>th</sup> Fiscal Year	523
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,343)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01770875%
Employer's proportionate share at MD	0.01842438%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,768)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (35,603)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,601)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (42,420)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,630)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,734)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,695
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,198
Changes in proportionate share	\$ 110	\$ 392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110	\$ 7,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,212)

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 <sup>st</sup> Fiscal Year	\$ (3,665)
2 <sup>nd</sup> Fiscal Year	(3,348)
3 <sup>rd</sup> Fiscal Year	(425)
4 <sup>th</sup> Fiscal Year	226
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,212)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01015686%
Employer's proportionate share at MD	0.00977300%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,338)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,885)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (14,641)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (22,501)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,456)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,399)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,490
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,166
Changes in proportionate share	\$ 210	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 210	\$ 3,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,519)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,830)
2 <sup>nd</sup> Fiscal Year	(1,603)
3 <sup>rd</sup> Fiscal Year	(206)
4 <sup>th</sup> Fiscal Year	120
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,519)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00516825%  
Employer's proportionate share at MD 0.00562909%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,769)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (10,877)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,433)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,960)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,415)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (242)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (1,657)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,434
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 671
Changes in proportionate share	\$ 0	\$ 354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,470)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,301)
2 <sup>nd</sup> Fiscal Year	(1,103)
3 <sup>rd</sup> Fiscal Year	(136)
4 <sup>th</sup> Fiscal Year	69
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,470)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.38790616%
Employer's proportionate share at MD	0.40890071%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (433,009)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (790,144)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (612,565)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (941,453)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (102,761)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,058)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (107,819)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 104,196
Changes of assumptions	\$ 0	\$ 819
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,771
Changes in proportionate share	\$ 2,836	\$ 12,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,836	\$ 166,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (163,687)

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 <sup>st</sup> Fiscal Year	\$ (83,579)
2 <sup>nd</sup> Fiscal Year	(75,560)
3 <sup>rd</sup> Fiscal Year	(9,572)
4 <sup>th</sup> Fiscal Year	5,024
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (163,687)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04653525%  
Employer's proportionate share at MD 0.04619607%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,946)  
**Employer's proportionate share of system NOL/(A) at MD \$ (89,267)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (69,205)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (106,362)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,610)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,285)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (14,895)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,772
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,510
Changes in proportionate share	\$ 186	\$ 4,258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 186	\$ 21,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,446)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,151)
2 <sup>nd</sup> Fiscal Year	(8,851)
3 <sup>rd</sup> Fiscal Year	(1,012)
4 <sup>th</sup> Fiscal Year	568
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,446)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04226933%  
Employer's proportionate share at MD 0.04491788%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,184)  
**Employer's proportionate share of system NOL/(A) at MD \$ (86,798)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (67,290)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (103,419)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,288)
- 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) \$ (11,946)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,446
Changes of assumptions	\$ 0	\$ 90
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,358
Changes in proportionate share	\$ 34	\$ 1,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 18,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,312)

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 <sup>st</sup> Fiscal Year	\$ (9,346)
2 <sup>nd</sup> Fiscal Year	(8,456)
3 <sup>rd</sup> Fiscal Year	(1,061)
4 <sup>th</sup> Fiscal Year	552
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (18,312)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01471753%
Employer's proportionate share at MD	0.01447506%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,429)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (27,971)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (21,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (33,327)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,638)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,674)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,689
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,726
Changes in proportionate share	\$ 133	\$ 104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 133	\$ 5,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,415)

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 <sup>st</sup> Fiscal Year	\$ (2,822)
2 <sup>nd</sup> Fiscal Year	(2,458)
3 <sup>rd</sup> Fiscal Year	(312)
4 <sup>th</sup> Fiscal Year	178
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,415)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05663266%  
Employer's proportionate share at MD 0.05469207%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,217)  
**Employer's proportionate share of system NOL/(A) at MD \$ (105,685)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (81,933)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (125,923)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,745)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,138
  - 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) \$ (12,607)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,937
Changes of assumptions	\$ 0	\$ 109
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,523
Changes in proportionate share	\$ 1,692	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,692	\$ 20,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,877)

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 <sup>st</sup> Fiscal Year	\$ (9,531)
2 <sup>nd</sup> Fiscal Year	(8,862)
3 <sup>rd</sup> Fiscal Year	(1,156)
4 <sup>th</sup> Fiscal Year	672
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (18,877)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06737213%  
Employer's proportionate share at MD 0.06904275%

Employer's proportionate share of system NOL/(A) at prior MD \$ (75,206)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (133,416)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (103,431)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (158,964)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,351)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (817)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (18,168)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,594
Changes of assumptions	\$ 0	\$ 138
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,235
Changes in proportionate share	\$ 0	\$ 1,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 27,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,175)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,062)
2 <sup>nd</sup> Fiscal Year	(12,394)
3 <sup>rd</sup> Fiscal Year	(1,567)
4 <sup>th</sup> Fiscal Year	848
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (27,175)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00149873%  
Employer's proportionate share at MD 0.00135349%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,673)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,615)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,028)
- 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) \$ (340)
- 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) \$ (302)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 345
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 161
Changes in proportionate share	\$ 98	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 98	\$ 519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (421)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (219)
2 <sup>nd</sup> Fiscal Year	(192)
3 <sup>rd</sup> Fiscal Year	(27)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (421)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00379054%  
Employer's proportionate share at MD 0.00339006%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,231)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,551)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,079)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,805)

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) \$ 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) \$ (740)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 864
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 404
Changes in proportionate share	\$ 254	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 254	\$ 1,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (536)
2 <sup>nd</sup> Fiscal Year	(474)
3 <sup>rd</sup> Fiscal Year	(66)
4 <sup>th</sup> Fiscal Year	42
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,035)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04127350%
Employer's proportionate share at MD	0.04229782%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (46,072)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (81,735)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (63,365)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (97,387)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,630)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (611)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,241)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,778
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,045
Changes in proportionate share	\$ 0	\$ 880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,788)

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 <sup>st</sup> Fiscal Year	\$ (8,723)
2 <sup>nd</sup> Fiscal Year	(7,624)
3 <sup>rd</sup> Fiscal Year	(961)
4 <sup>th</sup> Fiscal Year	520
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,788)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00137310%  
Employer's proportionate share at MD 0.00090055%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,533)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,740)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,349)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,073)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (226)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (102)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 229
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 107
Changes in proportionate share	\$ 267	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 267	\$ 340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (48)
2 <sup>nd</sup> Fiscal Year	(30)
3 <sup>rd</sup> Fiscal Year	(7)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (73)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09072752%  
Employer's proportionate share at MD 0.08760296%

Employer's proportionate share of system NOL/(A) at prior MD \$ (101,277)  
**Employer's proportionate share of system NOL/(A) at MD \$ (169,281)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (131,236)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (201,697)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,015)
- 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) \$ (21,546)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,323
Changes of assumptions	\$ 0	\$ 175
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,449
Changes in proportionate share	\$ 1,822	\$ 301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,822	\$ 33,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,426)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,338)
2 <sup>nd</sup> Fiscal Year	(14,313)
3 <sup>rd</sup> Fiscal Year	(1,851)
4 <sup>th</sup> Fiscal Year	1,076
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (31,426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00290004%  
Employer's proportionate share at MD 0.00277749%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,237)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (5,367)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,161)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,395)

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) \$ 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)** **\$ (611)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 708
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 331
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	\$ 1,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (462)
2 <sup>nd</sup> Fiscal Year	(443)
3 <sup>rd</sup> Fiscal Year	(58)
4 <sup>th</sup> Fiscal Year	34
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (930)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01995543%
Employer's proportionate share at MD	0.02045079%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (22,276)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (39,518)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (30,637)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (47,086)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,139)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,307)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,211
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,439
Changes in proportionate share	\$ 53	\$ 327
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 8,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,965)

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 <sup>st</sup> Fiscal Year	\$ (4,096)
2 <sup>nd</sup> Fiscal Year	(3,656)
3 <sup>rd</sup> Fiscal Year	(465)
4 <sup>th</sup> Fiscal Year	251
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (7,965)

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, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06736694%
Employer's proportionate share at MD	0.06774523%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (75,200)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (130,908)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (101,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (155,977)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,025)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (362)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (17,387)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,263
Changes of assumptions	\$ 0	\$ 136
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,080
Changes in proportionate share	\$ 156	\$ 475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 156	\$ 25,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,798)

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 <sup>st</sup> Fiscal Year	\$ (13,345)
2 <sup>nd</sup> Fiscal Year	(11,781)
3 <sup>rd</sup> Fiscal Year	(1,504)
4 <sup>th</sup> Fiscal Year	832
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (25,798)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08788806%  
Employer's proportionate share at MD 0.08816688%

Employer's proportionate share of system NOL/(A) at prior MD \$ (98,107)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (170,370)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (132,081)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (202,996)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (22,157)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (868)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (23,025)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,467
Changes of assumptions	\$ 0	\$ 176
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,516
Changes in proportionate share	\$ 0	\$ 913
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 34,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,776)
2 <sup>nd</sup> Fiscal Year	(15,428)
3 <sup>rd</sup> Fiscal Year	(1,952)
4 <sup>th</sup> Fiscal Year	1,083
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (34,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.29388168%  
Employer's proportionate share at MD 0.30013271%

Employer's proportionate share of system NOL/(A) at prior MD \$ (328,052)  
**Employer's proportionate share of system NOL/(A) at MD \$ (579,965)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (449,622)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (691,026)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (75,426)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,608)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (79,034)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76,480
Changes of assumptions	\$ 0	\$ 601
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,798
Changes in proportionate share	\$ 0	\$ 5,114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 117,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,993)

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 <sup>st</sup> Fiscal Year	\$ (61,190)
2 <sup>nd</sup> Fiscal Year	(53,703)
3 <sup>rd</sup> Fiscal Year	(6,787)
4 <sup>th</sup> Fiscal Year	3,687
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (117,993)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03337203%  
Employer's proportionate share at MD 0.03423040%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,252)  
**Employer's proportionate share of system NOL/(A) at MD \$ (66,145)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,280)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (78,812)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,602)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (348)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (8,950)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,723
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,083
Changes in proportionate share	\$ 0	\$ 582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,457)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,940)
2 <sup>nd</sup> Fiscal Year	(6,159)
3 <sup>rd</sup> Fiscal Year	(777)
4 <sup>th</sup> Fiscal Year	421
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,457)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03965970%
Employer's proportionate share at MD	0.04257546%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (44,271)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (82,271)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (63,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (98,026)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,700)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,286)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,849
Changes of assumptions	\$ 0	\$ 85
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,078
Changes in proportionate share	\$ 244	\$ 1,605
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 244	\$ 17,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,813)
2 <sup>nd</sup> Fiscal Year	(8,069)
3 <sup>rd</sup> Fiscal Year	(1,015)
4 <sup>th</sup> Fiscal Year	523
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,373)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03646583%  
Employer's proportionate share at MD 0.03486180%

Employer's proportionate share of system NOL/(A) at prior MD \$ (40,706)  
**Employer's proportionate share of system NOL/(A) at MD \$ (67,366)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (52,226)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (80,266)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,761)
- 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) \$ (8,544)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,884
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,158
Changes in proportionate share	\$ 879	\$ 175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 879	\$ 13,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,408)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,478)
2 <sup>nd</sup> Fiscal Year	(5,630)
3 <sup>rd</sup> Fiscal Year	(728)
4 <sup>th</sup> Fiscal Year	428
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (12,408)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06056140%
Employer's proportionate share at MD	0.05892840%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (67,603)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (113,871)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (88,279)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (135,677)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,809)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,592)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,016
Changes of assumptions	\$ 0	\$ 118
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,029
Changes in proportionate share	\$ 918	\$ 314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 918	\$ 22,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,185)
2 <sup>nd</sup> Fiscal Year	(9,840)
3 <sup>rd</sup> Fiscal Year	(1,258)
4 <sup>th</sup> Fiscal Year	724
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,559)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00281502%  
Employer's proportionate share at MD 0.00293518%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,142)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (5,672)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,397)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,758)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (738)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (815)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 748
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 350
Changes in proportionate share	\$ 0	\$ 110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,214)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (635)
2 <sup>nd</sup> Fiscal Year	(546)
3 <sup>rd</sup> Fiscal Year	(69)
4 <sup>th</sup> Fiscal Year	36
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,214)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00850868%
Employer's proportionate share at MD	0.00537926%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,498)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,395)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,059)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,385)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,352)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (993)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,371
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 642
Changes in proportionate share	\$ 1,715	\$ 429
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,715	\$ 2,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (738)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (599)
2 <sup>nd</sup> Fiscal Year	(169)
3 <sup>rd</sup> Fiscal Year	(36)
4 <sup>th</sup> Fiscal Year	66
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (738)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09505729%  
Employer's proportionate share at MD 0.09821427%

Employer's proportionate share of system NOL/(A) at prior MD \$ (106,110)  
**Employer's proportionate share of system NOL/(A) at MD \$ (189,785)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (147,133)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (226,129)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (24,682)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (927)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (25,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,027
Changes of assumptions	\$ 0	\$ 197
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,714
Changes in proportionate share	\$ 13	\$ 1,809
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 38,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,734)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,881)
2 <sup>nd</sup> Fiscal Year	(17,811)
3 <sup>rd</sup> Fiscal Year	(2,249)
4 <sup>th</sup> Fiscal Year	1,207
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (38,734)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02373570%  
Employer's proportionate share at MD 0.02469037%

Employer's proportionate share of system NOL/(A) at prior MD \$ (26,495)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (47,711)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,988)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,847)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,205)
- 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)** **\$ (6,444)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,292
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,945
Changes in proportionate share	\$ 12	\$ 533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 9,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,807)

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 <sup>st</sup> Fiscal Year	\$ (5,017)
2 <sup>nd</sup> Fiscal Year	(4,523)
3 <sup>rd</sup> Fiscal Year	(570)
4 <sup>th</sup> Fiscal Year	303
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (9,807)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00545315%
Employer's proportionate share at MD	0.00581383%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,087)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,234)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,710)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,386)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,461)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (108)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,569)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,481
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 693
Changes in proportionate share	\$ 76	\$ 249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 2,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,359)

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 <sup>st</sup> Fiscal Year	\$ (1,210)
2 <sup>nd</sup> Fiscal Year	(1,083)
3 <sup>rd</sup> Fiscal Year	(138)
4 <sup>th</sup> Fiscal Year	71
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,359)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00231658%  
Employer's proportionate share at MD 0.00276358%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,586)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,340)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,140)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,363)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (695)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (794)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 704
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 330
Changes in proportionate share	\$ 27	\$ 248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 1,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (633)
2 <sup>nd</sup> Fiscal Year	(589)
3 <sup>rd</sup> Fiscal Year	(72)
4 <sup>th</sup> Fiscal Year	34
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,261)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01027151%
Employer's proportionate share at MD	0.01268847%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,466)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,519)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,008)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,214)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,189)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (627)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,816)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,233
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,513
Changes in proportionate share	\$ 78	\$ 1,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 6,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,056)

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 <sup>st</sup> Fiscal Year	\$ (3,064)
2 <sup>nd</sup> Fiscal Year	(2,807)
3 <sup>rd</sup> Fiscal Year	(342)
4 <sup>th</sup> Fiscal Year	156
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,056)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01955149%
Employer's proportionate share at MD	0.01926362%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (21,825)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (37,224)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (28,858)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (44,353)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,841)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,879)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,909
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,298
Changes in proportionate share	\$ 158	\$ 152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 158	\$ 7,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,240)

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 <sup>st</sup> Fiscal Year	\$ (3,764)
2 <sup>nd</sup> Fiscal Year	(3,293)
3 <sup>rd</sup> Fiscal Year	(418)
4 <sup>th</sup> Fiscal Year	237
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,240)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04407014%
Employer's proportionate share at MD	0.04360022%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,194)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (84,251)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (65,317)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (100,385)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,957)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,939)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,110
Changes of assumptions	\$ 0	\$ 87
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,200
Changes in proportionate share	\$ 331	\$ 270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 331	\$ 16,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,336)

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 <sup>st</sup> Fiscal Year	\$ (8,441)
2 <sup>nd</sup> Fiscal Year	(7,481)
3 <sup>rd</sup> Fiscal Year	(950)
4 <sup>th</sup> Fiscal Year	536
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,336)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00825871%
Employer's proportionate share at MD	0.00849979%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,219)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (16,425)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,733)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (19,570)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,136)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,183)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,166
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,014
Changes in proportionate share	\$ 37	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37	\$ 3,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,299)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,685)
2 <sup>nd</sup> Fiscal Year	(1,524)
3 <sup>rd</sup> Fiscal Year	(194)
4 <sup>th</sup> Fiscal Year	104
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,299)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02162573%
Employer's proportionate share at MD	0.01848368%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (24,140)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (35,717)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,690)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (42,557)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,645)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 556
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,089)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,710
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,205
Changes in proportionate share	\$ 1,721	\$ 290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,721	\$ 7,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,992)
2 <sup>nd</sup> Fiscal Year	(2,428)
3 <sup>rd</sup> Fiscal Year	(327)
4 <sup>th</sup> Fiscal Year	227
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,521)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02190876%  
Employer's proportionate share at MD 0.02243497%

Employer's proportionate share of system NOL/(A) at prior MD \$ (24,456)  
**Employer's proportionate share of system NOL/(A) at MD \$ (43,352)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,609)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,654)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,638)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (5,737)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,717
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,676
Changes in proportionate share	\$ 32	\$ 296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 8,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,702)

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 <sup>st</sup> Fiscal Year	\$ (4,448)
2 <sup>nd</sup> Fiscal Year	(4,020)
3 <sup>rd</sup> Fiscal Year	(509)
4 <sup>th</sup> Fiscal Year	276
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,702)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00190242%  
Employer's proportionate share at MD 0.00154613%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,124)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,988)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,316)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,560)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (389)
- 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) \$ (349)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 394
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 184
Changes in proportionate share	\$ 195	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 195	\$ 623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (244)
2 <sup>nd</sup> Fiscal Year	(178)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	19
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (428)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01087758%
Employer's proportionate share at MD	0.01158547%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,142)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (22,387)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,356)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (26,674)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,912)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (393)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,305)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,952
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,382
Changes in proportionate share	\$ 4	\$ 533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 4,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,568)
2 <sup>nd</sup> Fiscal Year	(2,188)
3 <sup>rd</sup> Fiscal Year	(273)
4 <sup>th</sup> Fiscal Year	142
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,886)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01176701%  
Employer's proportionate share at MD 0.01299017%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,135)  
**Employer's proportionate share of system NOL/(A) at MD \$ (25,102)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,460)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,909)

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) \$ (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) \$ (3,647)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,310
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,549
Changes in proportionate share	\$ 13	\$ 777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 5,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,900)
2 <sup>nd</sup> Fiscal Year	(2,590)
3 <sup>rd</sup> Fiscal Year	(319)
4 <sup>th</sup> Fiscal Year	160
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,649)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00703139%
Employer's proportionate share at MD	0.00727088%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,849)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,050)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,740)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,827)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,953)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,853
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 867
Changes in proportionate share	\$ 0	\$ 202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,937)

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 <sup>st</sup> Fiscal Year	\$ (1,526)
2 <sup>nd</sup> Fiscal Year	(1,333)
3 <sup>rd</sup> Fiscal Year	(167)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,937)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04717786%
Employer's proportionate share at MD	0.04629394%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (52,663)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (89,457)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (69,352)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (106,587)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (11,634)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,762)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,797
Changes of assumptions	\$ 0	\$ 93
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,522
Changes in proportionate share	\$ 484	\$ 339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 484	\$ 17,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,267)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,015)
2 <sup>nd</sup> Fiscal Year	(7,820)
3 <sup>rd</sup> Fiscal Year	(1,000)
4 <sup>th</sup> Fiscal Year	569
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,267)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00694051%  
Employer's proportionate share at MD 0.00649196%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,747)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (12,545)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,725)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,947)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,631)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (1,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,654
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 774
Changes in proportionate share	\$ 246	\$ 147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 246	\$ 2,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,342)

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 <sup>st</sup> Fiscal Year	\$ (1,266)
2 <sup>nd</sup> Fiscal Year	(1,025)
3 <sup>rd</sup> Fiscal Year	(131)
4 <sup>th</sup> Fiscal Year	80
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,342)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01270176%  
Employer's proportionate share at MD 0.01228832%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,179)  
**Employer's proportionate share of system NOL/(A) at MD \$ (23,745)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (18,409)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (28,293)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,088)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (3,147)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,131
Changes of assumptions	\$ 0	\$ 25
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,466
Changes in proportionate share	\$ 227	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 4,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,408)
2 <sup>nd</sup> Fiscal Year	(2,042)
3 <sup>rd</sup> Fiscal Year	(260)
4 <sup>th</sup> Fiscal Year	151
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,559)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00529631%
Employer's proportionate share at MD	0.00567064%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,912)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,958)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,495)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,056)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,425)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,604)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,445
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 676
Changes in proportionate share	\$ 0	\$ 284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,416)

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 <sup>st</sup> Fiscal Year	\$ (1,263)
2 <sup>nd</sup> Fiscal Year	(1,089)
3 <sup>rd</sup> Fiscal Year	(134)
4 <sup>th</sup> Fiscal Year	70
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,416)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00807666%
Employer's proportionate share at MD	0.00659308%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,016)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,740)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,180)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,657)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 449
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,208)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,680
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 786
Changes in proportionate share	\$ 888	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 888	\$ 2,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,591)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (829)
2 <sup>nd</sup> Fiscal Year	(738)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	81
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,591)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00163097%  
Employer's proportionate share at MD 0.00194982%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,821)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,768)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,921)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,489)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (490)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (568)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 497
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 233
Changes in proportionate share	\$ 6	\$ 175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 909
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 <sup>st</sup> Fiscal Year	\$ (454)
2 <sup>nd</sup> Fiscal Year	(420)
3 <sup>rd</sup> Fiscal Year	(52)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (903)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01576693%
Employer's proportionate share at MD	0.01512607%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,600)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (29,229)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,660)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,826)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,801)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,677)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,854
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,804
Changes in proportionate share	\$ 351	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 351	\$ 5,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,384)

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 <sup>st</sup> Fiscal Year	\$ (2,797)
2 <sup>nd</sup> Fiscal Year	(2,457)
3 <sup>rd</sup> Fiscal Year	(317)
4 <sup>th</sup> Fiscal Year	186
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,384)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01163148%
Employer's proportionate share at MD	0.01092537%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,984)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (21,112)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (16,367)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (25,155)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,746)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 321
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,425)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,784
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,303
Changes in proportionate share	\$ 560	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 560	\$ 4,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,549)

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 <sup>st</sup> Fiscal Year	\$ (1,793)
2 <sup>nd</sup> Fiscal Year	(1,668)
3 <sup>rd</sup> Fiscal Year	(222)
4 <sup>th</sup> Fiscal Year	134
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,549)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00394792%
Employer's proportionate share at MD	0.00483741%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,407)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,348)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,138)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,216)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,543)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,233
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 577
Changes in proportionate share	\$ 0	\$ 591
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,253)
2 <sup>nd</sup> Fiscal Year	(1,086)
3 <sup>rd</sup> Fiscal Year	(131)
4 <sup>th</sup> Fiscal Year	59
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,411)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00055900%  
Employer's proportionate share at MD 0.00094320%

Employer's proportionate share of system NOL/(A) at prior MD \$ (624)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,823)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,413)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,172)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (237)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (348)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 112
Changes in proportionate share	\$ 15	\$ 228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (567)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (287)
2 <sup>nd</sup> Fiscal Year	(260)
3 <sup>rd</sup> Fiscal Year	(32)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (567)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00688522%
Employer's proportionate share at MD	0.00794345%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,686)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,350)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,900)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,289)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (410)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,406)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,024
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 947
Changes in proportionate share	\$ 0	\$ 717
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,704)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,927)
2 <sup>nd</sup> Fiscal Year	(1,672)
3 <sup>rd</sup> Fiscal Year	(203)
4 <sup>th</sup> Fiscal Year	98
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,704)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00226820%  
Employer's proportionate share at MD 0.00265531%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,532)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,131)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,978)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,114)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (667)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (755)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 677
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 317
Changes in proportionate share	\$ 21	\$ 214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 1,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,192)

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 <sup>st</sup> Fiscal Year	\$ (601)
2 <sup>nd</sup> Fiscal Year	(554)
3 <sup>rd</sup> Fiscal Year	(69)
4 <sup>th</sup> Fiscal Year	33
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,192)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00446517%
Employer's proportionate share at MD	0.00449806%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,984)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,692)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,738)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,356)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (50)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,180)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,146
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 537
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	\$ 1,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,751)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (914)
2 <sup>nd</sup> Fiscal Year	(793)
3 <sup>rd</sup> Fiscal Year	(99)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,751)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00085804%  
Employer's proportionate share at MD 0.00082170%

Employer's proportionate share of system NOL/(A) at prior MD \$ (958)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,588)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,231)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,892)

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) \$ 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) \$ (203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 209
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 98
Changes in proportionate share	\$ 29	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (152)
2 <sup>nd</sup> Fiscal Year	(131)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (291)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00549345%
Employer's proportionate share at MD	0.00655148%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,132)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,660)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,815)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,084)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,646)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,904)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,669
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 781
Changes in proportionate share	\$ 91	\$ 617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 91	\$ 3,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,510)
2 <sup>nd</sup> Fiscal Year	(1,388)
3 <sup>rd</sup> Fiscal Year	(173)
4 <sup>th</sup> Fiscal Year	80
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,989)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00908291%
Employer's proportionate share at MD	0.00909140%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,139)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,568)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,620)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,932)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,285)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (84)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,369)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,317
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,084
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	\$ 3,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,817)
2 <sup>nd</sup> Fiscal Year	(1,575)
3 <sup>rd</sup> Fiscal Year	(201)
4 <sup>th</sup> Fiscal Year	112
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,480)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00548753%  
Employer's proportionate share at MD 0.00505896%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,126)  
**Employer's proportionate share of system NOL/(A) at MD \$ (9,776)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,579)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (11,648)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,271)
- 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) \$ (1,173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,289
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 603
Changes in proportionate share	\$ 237	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 237	\$ 1,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,692)

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 <sup>st</sup> Fiscal Year	\$ (883)
2 <sup>nd</sup> Fiscal Year	(770)
3 <sup>rd</sup> Fiscal Year	(102)
4 <sup>th</sup> Fiscal Year	62
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,692)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02242387%
Employer's proportionate share at MD	0.02590416%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (25,031)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (50,056)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (38,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (59,642)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,510)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (993)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,503)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,601
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,090
Changes in proportionate share	\$ 86	\$ 2,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86	\$ 11,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,668)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,954)
2 <sup>nd</sup> Fiscal Year	(5,369)
3 <sup>rd</sup> Fiscal Year	(663)
4 <sup>th</sup> Fiscal Year	318
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,668)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00160597%  
Employer's proportionate share at MD 0.00149714%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,793)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,893)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,243)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,447)

Employer OPEB Expense for Measurement Period

- 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	\$ 382
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 179
Changes in proportionate share	\$ 65	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65	\$ 578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (513)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (266)
2 <sup>nd</sup> Fiscal Year	(235)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (513)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00679127%  
Employer's proportionate share at MD 0.00687559%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,581)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (13,286)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,300)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,830)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,728)
- 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)** **\$ (1,829)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,752
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 820
Changes in proportionate share	\$ 0	\$ 115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,701)

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 <sup>st</sup> Fiscal Year	\$ (1,413)
2 <sup>nd</sup> Fiscal Year	(1,218)
3 <sup>rd</sup> Fiscal Year	(154)
4 <sup>th</sup> Fiscal Year	84
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,701)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04853250%
Employer's proportionate share at MD	0.04922296%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (54,175)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (95,117)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (73,740)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (113,331)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,370)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (12,751)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,543
Changes of assumptions	\$ 0	\$ 99
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,871
Changes in proportionate share	\$ 0	\$ 625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,138)

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 <sup>st</sup> Fiscal Year	\$ (9,888)
2 <sup>nd</sup> Fiscal Year	(8,749)
3 <sup>rd</sup> Fiscal Year	(1,105)
4 <sup>th</sup> Fiscal Year	605
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (19,138)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00942455%
Employer's proportionate share at MD	0.00899631%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,520)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,384)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,477)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,713)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,261)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,063)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,292
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,073
Changes in proportionate share	\$ 301	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 301	\$ 3,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,082)

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 <sup>st</sup> Fiscal Year	\$ (1,563)
2 <sup>nd</sup> Fiscal Year	(1,441)
3 <sup>rd</sup> Fiscal Year	(189)
4 <sup>th</sup> Fiscal Year	111
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,082)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00669442%
Employer's proportionate share at MD	0.00713672%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,473)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,791)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,691)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,432)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,794)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,905)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,819
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 851
Changes in proportionate share	\$ 6	\$ 243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 2,927
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 <sup>st</sup> Fiscal Year	\$ (1,490)
2 <sup>nd</sup> Fiscal Year	(1,349)
3 <sup>rd</sup> Fiscal Year	(171)
4 <sup>th</sup> Fiscal Year	88
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,921)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00406420%
Employer's proportionate share at MD	0.00434132%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,537)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,389)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,504)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,995)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,091)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,195)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,106
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 518
Changes in proportionate share	\$ 0	\$ 179
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 <sup>st</sup> Fiscal Year	\$ (935)
2 <sup>nd</sup> Fiscal Year	(826)
3 <sup>rd</sup> Fiscal Year	(104)
4 <sup>th</sup> Fiscal Year	53
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,812)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00183125%
Employer's proportionate share at MD	0.00161509%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,044)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,121)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,719)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (406)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 50
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (356)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 412
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 193
Changes in proportionate share	\$ 119	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 119	\$ 617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (498)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (262)
2 <sup>nd</sup> Fiscal Year	(226)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (498)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00205894%  
Employer's proportionate share at MD 0.00226803%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,298)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,383)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,398)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,222)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (570)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (74)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (644)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 578
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 271
Changes in proportionate share	\$ 0	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (983)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (507)
2 <sup>nd</sup> Fiscal Year	(448)
3 <sup>rd</sup> Fiscal Year	(54)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (983)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01473137%  
Employer's proportionate share at MD 0.01461810%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,444)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (28,247)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,899)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,657)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,674)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 684
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (2,990)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,725
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,744
Changes in proportionate share	\$ 1,008	\$ 49
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,008	\$ 5,547
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 <sup>st</sup> Fiscal Year	\$ (2,119)
2 <sup>nd</sup> Fiscal Year	(2,281)
3 <sup>rd</sup> Fiscal Year	(319)
4 <sup>th</sup> Fiscal Year	180
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,539)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00140867%  
Employer's proportionate share at MD 0.00134993%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,572)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,609)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,022)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,108)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (339)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 344
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 161
Changes in proportionate share	\$ 42	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (261)
2 <sup>nd</sup> Fiscal Year	(226)
3 <sup>rd</sup> Fiscal Year	(27)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (497)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00038360%  
Employer's proportionate share at MD 0.00028675%

Employer's proportionate share of system NOL/(A) at prior MD \$ (428)  
**Employer's proportionate share of system NOL/(A) at MD \$ (554)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (430)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (660)

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) \$ (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) \$ (83)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 73
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 34
Changes in proportionate share	\$ 53	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (92)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (62)
2 <sup>nd</sup> Fiscal Year	(30)
3 <sup>rd</sup> Fiscal Year	(3)
4 <sup>th</sup> Fiscal Year	4
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (92)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00344857%
Employer's proportionate share at MD	0.00341400%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,850)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,597)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,114)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,860)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (858)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (821)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 870
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 407
Changes in proportionate share	\$ 50	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 1,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,234)

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 <sup>st</sup> Fiscal Year	\$ (626)
2 <sup>nd</sup> Fiscal Year	(576)
3 <sup>rd</sup> Fiscal Year	(74)
4 <sup>th</sup> Fiscal Year	42
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,234)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00956404%
Employer's proportionate share at MD	0.00818037%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,676)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,807)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,255)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,834)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,056)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,802)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,085
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 976
Changes in proportionate share	\$ 759	\$ 101
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 759	\$ 3,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,419)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,308)
2 <sup>nd</sup> Fiscal Year	(1,067)
3 <sup>rd</sup> Fiscal Year	(144)
4 <sup>th</sup> Fiscal Year	101
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00513710%
Employer's proportionate share at MD	0.00505789%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,734)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,774)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,645)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,271)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,328)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,289
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 603
Changes in proportionate share	\$ 43	\$ 90
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 1,992
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 <sup>st</sup> Fiscal Year	\$ (1,029)
2 <sup>nd</sup> Fiscal Year	(872)
3 <sup>rd</sup> Fiscal Year	(111)
4 <sup>th</sup> Fiscal Year	62
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,949)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00436734%  
Employer's proportionate share at MD 0.00452789%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,875)  
**Employer's proportionate share of system NOL/(A) at MD \$ (8,750)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,783)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,425)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,138)
- 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) \$ (1,188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,154
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 540
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	\$ 1,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,801)

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 <sup>st</sup> Fiscal Year	\$ (925)
2 <sup>nd</sup> Fiscal Year	(827)
3 <sup>rd</sup> Fiscal Year	(104)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,801)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00034779%
Employer's proportionate share at MD	0.00045363%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (388)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (877)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (680)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,044)

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)	\$ (17)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (131)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 116
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 54
Changes in proportionate share	\$ 15	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (215)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (105)
2 <sup>nd</sup> Fiscal Year	(101)
3 <sup>rd</sup> Fiscal Year	(14)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (215)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02521776%
Employer's proportionate share at MD	0.02153219%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (28,150)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (41,608)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (32,257)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (49,576)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,411)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 931
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,480)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,487
Changes of assumptions	\$ 0	\$ 43
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,568
Changes in proportionate share	\$ 2,185	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,185	\$ 8,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,024)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,184)
2 <sup>nd</sup> Fiscal Year	(2,725)
3 <sup>rd</sup> Fiscal Year	(380)
4 <sup>th</sup> Fiscal Year	265
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,024)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02436239%
Employer's proportionate share at MD	0.02577483%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (27,195)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (49,806)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (38,613)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (59,344)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,477)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (336)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,813)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,568
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,074
Changes in proportionate share	\$ 85	\$ 889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 85	\$ 10,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,498)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,356)
2 <sup>nd</sup> Fiscal Year	(4,854)
3 <sup>rd</sup> Fiscal Year	(605)
4 <sup>th</sup> Fiscal Year	317
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (10,498)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00212370%  
Employer's proportionate share at MD 0.00175589%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,371)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,393)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,630)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,043)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (441)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (346)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 447
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 209
Changes in proportionate share	\$ 203	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 203	\$ 667
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 <sup>st</sup> Fiscal Year	\$ (247)
2 <sup>nd</sup> Fiscal Year	(210)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (464)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00799414%
Employer's proportionate share at MD	0.00896257%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,924)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,319)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,427)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,635)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,252)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (323)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,575)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,284
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,069
Changes in proportionate share	\$ 74	\$ 619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74	\$ 3,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,019)
2 <sup>nd</sup> Fiscal Year	(1,785)
3 <sup>rd</sup> Fiscal Year	(222)
4 <sup>th</sup> Fiscal Year	110
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,916)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00425466%
Employer's proportionate share at MD	0.00421343%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,749)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,142)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,312)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,701)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,059)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,103)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,074
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 503
Changes in proportionate share	\$ 22	\$ 51
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 1,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,614)

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 <sup>st</sup> Fiscal Year	\$ (849)
2 <sup>nd</sup> Fiscal Year	(724)
3 <sup>rd</sup> Fiscal Year	(93)
4 <sup>th</sup> Fiscal Year	52
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,614)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00875430%  
Employer's proportionate share at MD 0.00817729%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,772)  
**Employer's proportionate share of system NOL/(A) at MD \$ (15,801)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,250)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,827)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,055)
- 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) \$ (2,020)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,084
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 975
Changes in proportionate share	\$ 316	\$ 130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 316	\$ 3,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,889)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,537)
2 <sup>nd</sup> Fiscal Year	(1,287)
3 <sup>rd</sup> Fiscal Year	(166)
4 <sup>th</sup> Fiscal Year	100
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,889)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01021209%
Employer's proportionate share at MD	0.00916033%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,399)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,701)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,723)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,091)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,302)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 273
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,029)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,334
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,093
Changes in proportionate share	\$ 620	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 620	\$ 3,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,486)
2 <sup>nd</sup> Fiscal Year	(1,299)
3 <sup>rd</sup> Fiscal Year	(176)
4 <sup>th</sup> Fiscal Year	113
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,848)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02045662%
Employer's proportionate share at MD	0.02239148%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (22,835)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (43,268)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (33,544)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (51,554)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,627)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,035)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,706
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,671
Changes in proportionate share	\$ 109	\$ 1,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 109	\$ 9,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,747)
2 <sup>nd</sup> Fiscal Year	(4,357)
3 <sup>rd</sup> Fiscal Year	(544)
4 <sup>th</sup> Fiscal Year	275
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,373)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00141829%  
Employer's proportionate share at MD 0.00185505%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,583)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,585)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,779)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,271)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (466)
- 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) \$ (556)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 473
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 221
Changes in proportionate share	\$ 22	\$ 240
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (454)
2 <sup>nd</sup> Fiscal Year	(432)
3 <sup>rd</sup> Fiscal Year	(53)
4 <sup>th</sup> Fiscal Year	23
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (916)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00207919%  
Employer's proportionate share at MD 0.00192184%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,321)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,714)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,879)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,425)

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) \$ 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) \$ (450)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 490
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 229
Changes in proportionate share	\$ 87	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 87	\$ 730
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (643)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (338)
2 <sup>nd</sup> Fiscal Year	(291)
3 <sup>rd</sup> Fiscal Year	(37)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (643)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00345261%  
Employer's proportionate share at MD 0.00316964%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,854)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,125)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,748)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,298)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (797)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (716)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 808
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 378
Changes in proportionate share	\$ 176	\$ 34
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 176	\$ 1,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,050)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (543)
2 <sup>nd</sup> Fiscal Year	(483)
3 <sup>rd</sup> Fiscal Year	(63)
4 <sup>th</sup> Fiscal Year	39
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,050)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00419416%  
Employer's proportionate share at MD 0.00460257%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,682)  
**Employer's proportionate share of system NOL/(A) at MD \$ (8,894)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,895)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,597)

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) \$ (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) \$ (1,275)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,173
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 549
Changes in proportionate share	\$ 8	\$ 254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 1,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,012)
2 <sup>nd</sup> Fiscal Year	(908)
3 <sup>rd</sup> Fiscal Year	(114)
4 <sup>th</sup> Fiscal Year	57
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,977)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00795453%
Employer's proportionate share at MD	0.00669452%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,879)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,936)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,029)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,413)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,682)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 136
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,546)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,706
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 798
Changes in proportionate share	\$ 691	\$ 198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 691	\$ 2,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,024)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,132)
2 <sup>nd</sup> Fiscal Year	(860)
3 <sup>rd</sup> Fiscal Year	(115)
4 <sup>th</sup> Fiscal Year	82
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,024)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00373212%
Employer's proportionate share at MD	0.00388444%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,166)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,506)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,819)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,944)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (976)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,079)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 990
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 463
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	\$ 1,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,609)

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 <sup>st</sup> Fiscal Year	\$ (845)
2 <sup>nd</sup> Fiscal Year	(723)
3 <sup>rd</sup> Fiscal Year	(89)
4 <sup>th</sup> Fiscal Year	48
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,609)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00104096%  
Employer's proportionate share at MD 0.00101178%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,162)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,955)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,516)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,330)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (254)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (304)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 258
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 121
Changes in proportionate share	\$ 16	\$ 55
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (236)
2 <sup>nd</sup> Fiscal Year	(174)
3 <sup>rd</sup> Fiscal Year	(22)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00442309%
Employer's proportionate share at MD	0.00477802%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,937)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,233)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,158)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,001)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,201)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,259)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,218
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 570
Changes in proportionate share	\$ 60	\$ 200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 1,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (978)
2 <sup>nd</sup> Fiscal Year	(905)
3 <sup>rd</sup> Fiscal Year	(113)
4 <sup>th</sup> Fiscal Year	59
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,938)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00909583%  
Employer's proportionate share at MD 0.00929644%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,153)  
**Employer's proportionate share of system NOL/(A) at MD \$ (17,964)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,927)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,404)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,336)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (2,447)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,369
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,109
Changes in proportionate share	\$ 0	\$ 176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,673)

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 <sup>st</sup> Fiscal Year	\$ (1,903)
2 <sup>nd</sup> Fiscal Year	(1,672)
3 <sup>rd</sup> Fiscal Year	(211)
4 <sup>th</sup> Fiscal Year	114
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,673)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00271114%
Employer's proportionate share at MD	0.00224275%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,026)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,334)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,360)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,164)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (564)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 110
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (454)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 571
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 268
Changes in proportionate share	\$ 257	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 257	\$ 853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (596)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (320)
2 <sup>nd</sup> Fiscal Year	(268)
3 <sup>rd</sup> Fiscal Year	(36)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (596)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00902995%  
Employer's proportionate share at MD 0.00926266%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,080)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (17,899)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,876)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,326)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,328)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (89)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (2,417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,360
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,105
Changes in proportionate share	\$ 13	\$ 189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 3,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,660)

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 <sup>st</sup> Fiscal Year	\$ (1,886)
2 <sup>nd</sup> Fiscal Year	(1,678)
3 <sup>rd</sup> Fiscal Year	(209)
4 <sup>th</sup> Fiscal Year	114
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,660)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03013114%  
Employer's proportionate share at MD 0.02798150%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,635)  
**Employer's proportionate share of system NOL/(A) at MD \$ (54,070)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (41,918)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (64,425)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,032)
- 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) \$ (6,916)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,130
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,337
Changes in proportionate share	\$ 1,178	\$ 462
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,178	\$ 10,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,807)

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 <sup>st</sup> Fiscal Year	\$ (5,234)
2 <sup>nd</sup> Fiscal Year	(4,356)
3 <sup>rd</sup> Fiscal Year	(562)
4 <sup>th</sup> Fiscal Year	344
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,807)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02586064%
Employer's proportionate share at MD	0.02832140%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (28,867)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (54,727)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (42,428)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (65,207)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,117)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,775)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,217
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,378
Changes in proportionate share	\$ 43	\$ 1,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 12,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,989)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,117)
2 <sup>nd</sup> Fiscal Year	(5,530)
3 <sup>rd</sup> Fiscal Year	(689)
4 <sup>th</sup> Fiscal Year	348
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,989)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09074587%
Employer's proportionate share at MD	0.09365014%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (101,297)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (180,966)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (140,295)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (215,620)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (23,535)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,993)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (25,528)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,864
Changes of assumptions	\$ 0	\$ 187
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,170
Changes in proportionate share	\$ 0	\$ 2,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 37,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,902)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,840)
2 <sup>nd</sup> Fiscal Year	(17,072)
3 <sup>rd</sup> Fiscal Year	(2,142)
4 <sup>th</sup> Fiscal Year	1,151
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,902)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00340784%  
Employer's proportionate share at MD 0.00405266%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,804)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (7,831)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,071)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,331)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,018)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (1,187)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,033
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 483
Changes in proportionate share	\$ 1	\$ 361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 1,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,884)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (955)
2 <sup>nd</sup> Fiscal Year	(871)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	50
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,884)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00103636%  
Employer's proportionate share at MD 0.00111298%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,157)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,151)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,667)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,563)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (280)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (341)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 284
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 133
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	\$ 514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (514)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (276)
2 <sup>nd</sup> Fiscal Year	(225)
3 <sup>rd</sup> Fiscal Year	(27)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (514)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00276385%  
Employer's proportionate share at MD 0.00252077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,085)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,871)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,776)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,804)

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) \$ 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) \$ (609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 642
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 301
Changes in proportionate share	\$ 159	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 159	\$ 988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (444)
2 <sup>nd</sup> Fiscal Year	(367)
3 <sup>rd</sup> Fiscal Year	(49)
4 <sup>th</sup> Fiscal Year	31
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (829)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00551474%
Employer's proportionate share at MD	0.00611716%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,156)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,821)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,084)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,537)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,705)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,559
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 730
Changes in proportionate share	\$ 10	\$ 343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 2,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,346)
2 <sup>nd</sup> Fiscal Year	(1,212)
3 <sup>rd</sup> Fiscal Year	(151)
4 <sup>th</sup> Fiscal Year	75
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,634)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00087498%  
Employer's proportionate share at MD 0.00088303%

Employer's proportionate share of system NOL/(A) at prior MD \$ (977)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,706)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,323)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,033)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (222)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (219)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 225
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 105
Changes in proportionate share	\$ 6	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (331)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (168)
2 <sup>nd</sup> Fiscal Year	(154)
3 <sup>rd</sup> Fiscal Year	(20)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (331)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00111403%  
Employer's proportionate share at MD 0.00092546%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,244)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,788)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,386)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,131)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (233)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 236
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 110
Changes in proportionate share	\$ 103	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 103	\$ 353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (134)
2 <sup>nd</sup> Fiscal Year	(112)
3 <sup>rd</sup> Fiscal Year	(15)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (250)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00065878%  
Employer's proportionate share at MD 0.00077599%

Employer's proportionate share of system NOL/(A) at prior MD \$ (735)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,499)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,162)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,787)

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) \$ (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) \$ (218)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 198
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 93
Changes in proportionate share	\$ 13	\$ 65
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (345)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (173)
2 <sup>nd</sup> Fiscal Year	(161)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (345)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01063990%  
Employer's proportionate share at MD 0.01131231%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,877)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (21,859)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (16,947)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (26,045)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,843)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (414)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (3,257)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,883
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,349
Changes in proportionate share	\$ 0	\$ 586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,553)
2 <sup>nd</sup> Fiscal Year	(2,158)
3 <sup>rd</sup> Fiscal Year	(269)
4 <sup>th</sup> Fiscal Year	139
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,841)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00791386%
Employer's proportionate share at MD	0.00807913%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,834)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,612)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,601)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,030)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,125)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,059
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 964
Changes in proportionate share	\$ 0	\$ 132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,171)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,645)
2 <sup>nd</sup> Fiscal Year	(1,443)
3 <sup>rd</sup> Fiscal Year	(182)
4 <sup>th</sup> Fiscal Year	99
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,171)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00709058%
Employer's proportionate share at MD	0.00639203%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,915)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,352)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,576)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,717)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,606)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 160
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,446)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,629
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 762
Changes in proportionate share	\$ 388	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 388	\$ 2,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,032)

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 <sup>st</sup> Fiscal Year	\$ (1,067)
2 <sup>nd</sup> Fiscal Year	(922)
3 <sup>rd</sup> Fiscal Year	(122)
4 <sup>th</sup> Fiscal Year	79
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,032)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00405015%  
Employer's proportionate share at MD 0.00364196%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,521)  
**Employer's proportionate share of system NOL/(A) at MD \$ (7,038)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,456)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,385)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (915)
- 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) \$ (796)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 928
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 434
Changes in proportionate share	\$ 240	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 240	\$ 1,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,129)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (585)
2 <sup>nd</sup> Fiscal Year	(521)
3 <sup>rd</sup> Fiscal Year	(68)
4 <sup>th</sup> Fiscal Year	45
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,129)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00079099%
Employer's proportionate share at MD	0.00093941%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (883)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,815)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,163)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (236)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (61)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (297)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 239
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 112
Changes in proportionate share	\$ 1	\$ 113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (465)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (245)
2 <sup>nd</sup> Fiscal Year	(209)
3 <sup>rd</sup> Fiscal Year	(24)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (465)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00197936%  
Employer's proportionate share at MD 0.00226470%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,210)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,376)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,393)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,214)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (569)
- 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)** **\$ (681)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 577
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 270
Changes in proportionate share	\$ 0	\$ 196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,048)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (546)
2 <sup>nd</sup> Fiscal Year	(474)
3 <sup>rd</sup> Fiscal Year	(56)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,048)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00126885%
Employer's proportionate share at MD	0.00130518%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,416)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,522)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,005)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (328)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (334)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 333
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 156
Changes in proportionate share	\$ 4	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (259)
2 <sup>nd</sup> Fiscal Year	(235)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (508)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00056450%  
Employer's proportionate share at MD 0.00070551%

Employer's proportionate share of system NOL/(A) at prior MD \$ (630)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,363)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,057)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,624)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (177)
- 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) \$ (210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 180
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 84
Changes in proportionate share	\$ 6	\$ 77
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (168)
2 <sup>nd</sup> Fiscal Year	(158)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (336)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00154592%
Employer's proportionate share at MD	0.00145245%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,726)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,807)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,344)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (365)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (354)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 370
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 173
Changes in proportionate share	\$ 53	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (516)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (273)
2 <sup>nd</sup> Fiscal Year	(232)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (516)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00189192%
Employer's proportionate share at MD	0.00201956%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,112)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,903)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,025)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,650)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (508)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (552)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 515
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 241
Changes in proportionate share	\$ 0	\$ 81
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (432)
2 <sup>nd</sup> Fiscal Year	(384)
3 <sup>rd</sup> Fiscal Year	(49)
4 <sup>th</sup> Fiscal Year	25
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (841)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00316730%  
Employer's proportionate share at MD 0.00277180%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,536)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,356)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,152)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,382)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (697)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (610)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 706
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 331
Changes in proportionate share	\$ 216	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 216	\$ 1,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (447)
2 <sup>nd</sup> Fiscal Year	(378)
3 <sup>rd</sup> Fiscal Year	(51)
4 <sup>th</sup> Fiscal Year	34
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (843)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00775773%
Employer's proportionate share at MD	0.00783034%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,660)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,131)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,730)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,029)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,968)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,013)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,995
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 934
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	\$ 3,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,556)
2 <sup>nd</sup> Fiscal Year	(1,377)
3 <sup>rd</sup> Fiscal Year	(175)
4 <sup>th</sup> Fiscal Year	96
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,011)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00084775%  
Employer's proportionate share at MD 0.00110299%

Employer's proportionate share of system NOL/(A) at prior MD \$ (946)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,131)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,652)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,540)

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) \$ (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)** **\$ (356)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 281
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 132
Changes in proportionate share	\$ 12	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (558)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (285)
2 <sup>nd</sup> Fiscal Year	(256)
3 <sup>rd</sup> Fiscal Year	(30)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (558)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02151693%
Employer's proportionate share at MD	0.02237838%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (24,019)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (43,243)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (33,525)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (51,524)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,624)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (273)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,897)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,702
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,669
Changes in proportionate share	\$ 67	\$ 541
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 67	\$ 8,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,569)
2 <sup>nd</sup> Fiscal Year	(4,080)
3 <sup>rd</sup> Fiscal Year	(516)
4 <sup>th</sup> Fiscal Year	275
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,890)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00514908%
Employer's proportionate share at MD	0.00506505%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,748)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,788)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,588)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,662)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,273)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,245)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,291
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 604
Changes in proportionate share	\$ 80	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 1,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,838)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (943)
2 <sup>nd</sup> Fiscal Year	(847)
3 <sup>rd</sup> Fiscal Year	(110)
4 <sup>th</sup> Fiscal Year	62
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,838)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00056163%  
Employer's proportionate share at MD 0.00056077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (627)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,084)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (840)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,291)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (141)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 143
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 67
Changes in proportionate share	\$ 1	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (228)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (123)
2 <sup>nd</sup> Fiscal Year	(100)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (228)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00457053%
Employer's proportionate share at MD	0.00488490%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,102)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,439)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,318)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,247)
<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)	\$ (84)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,312)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,245
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 583
Changes in proportionate share	\$ 2	\$ 174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 2,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,010)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,027)
2 <sup>nd</sup> Fiscal Year	(926)
3 <sup>rd</sup> Fiscal Year	(116)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,010)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02776841%  
Employer's proportionate share at MD 0.02915515%

Employer's proportionate share of system NOL/(A) at prior MD \$ (30,997)  
**Employer's proportionate share of system NOL/(A) at MD \$ (56,338)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,677)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (67,127)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,327)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (449)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (7,776)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,429
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,477
Changes in proportionate share	\$ 0	\$ 846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,810)

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 <sup>st</sup> Fiscal Year	\$ (6,071)
2 <sup>nd</sup> Fiscal Year	(5,419)
3 <sup>rd</sup> Fiscal Year	(679)
4 <sup>th</sup> Fiscal Year	358
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (11,810)

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, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00703468%  
Employer's proportionate share at MD 0.00720404%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,853)  
**Employer's proportionate share of system NOL/(A) at MD \$ (13,921)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,792)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,587)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,810)
- 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) \$ (1,916)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,836
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 859
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	\$ 2,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,862)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,490)
2 <sup>nd</sup> Fiscal Year	(1,297)
3 <sup>rd</sup> Fiscal Year	(164)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,862)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00087875%
Employer's proportionate share at MD	0.00090109%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (981)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,741)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,350)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,075)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (226)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 3
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (223)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 230
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 107
Changes in proportionate share	\$ 7	\$ 12
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 351
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 <sup>st</sup> Fiscal Year	\$ (174)
2 <sup>nd</sup> Fiscal Year	(161)
3 <sup>rd</sup> Fiscal Year	(20)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (344)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00074668%  
Employer's proportionate share at MD 0.00069466%

Employer's proportionate share of system NOL/(A) at prior MD \$ (833)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,342)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,041)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,599)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (175)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 177
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 83
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	\$ 267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (124)
2 <sup>nd</sup> Fiscal Year	(107)
3 <sup>rd</sup> Fiscal Year	(15)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (238)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00525021%
Employer's proportionate share at MD	0.00496798%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,861)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,600)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,442)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,438)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,249)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,206)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,266
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 593
Changes in proportionate share	\$ 155	\$ 45
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 155	\$ 1,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,759)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (919)
2 <sup>nd</sup> Fiscal Year	(796)
3 <sup>rd</sup> Fiscal Year	(104)
4 <sup>th</sup> Fiscal Year	61
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,759)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00205590%  
Employer's proportionate share at MD 0.00202230%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,295)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,908)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,030)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,656)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (508)
- 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) \$ (483)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 515
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 241
Changes in proportionate share	\$ 31	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 31	\$ 762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (372)
2 <sup>nd</sup> Fiscal Year	(341)
3 <sup>rd</sup> Fiscal Year	(44)
4 <sup>th</sup> Fiscal Year	25
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (731)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02861549%
Employer's proportionate share at MD	0.02680215%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (31,943)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (51,791)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (40,152)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (61,709)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,736)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 571
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,165)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,830
Changes of assumptions	\$ 0	\$ 54
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,197
Changes in proportionate share	\$ 1,111	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,111	\$ 10,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,970)

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 <sup>st</sup> Fiscal Year	\$ (4,615)
2 <sup>nd</sup> Fiscal Year	(4,139)
3 <sup>rd</sup> Fiscal Year	(545)
4 <sup>th</sup> Fiscal Year	329
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,970)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00085364%  
Employer's proportionate share at MD 0.00161640%

Employer's proportionate share of system NOL/(A) at prior MD \$ (953)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,123)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,421)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,722)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (406)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (641)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 412
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 193
Changes in proportionate share	\$ 28	\$ 457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 1,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,037)

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 <sup>st</sup> Fiscal Year	\$ (529)
2 <sup>nd</sup> Fiscal Year	(473)
3 <sup>rd</sup> Fiscal Year	(55)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,037)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01923623%  
Employer's proportionate share at MD 0.01933124%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,473)  
**Employer's proportionate share of system NOL/(A) at MD \$ (37,355)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (44,508)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,858)
- 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) \$ (5,081)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,926
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,306
Changes in proportionate share	\$ 41	\$ 214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 7,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,444)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,893)
2 <sup>nd</sup> Fiscal Year	(3,359)
3 <sup>rd</sup> Fiscal Year	(429)
4 <sup>th</sup> Fiscal Year	238
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,444)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02602888%
Employer's proportionate share at MD	0.02587288%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (29,055)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (49,996)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (38,760)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (59,570)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,502)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,652)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,593
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,086
Changes in proportionate share	\$ 85	\$ 237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 85	\$ 9,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,883)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,146)
2 <sup>nd</sup> Fiscal Year	(4,487)
3 <sup>rd</sup> Fiscal Year	(568)
4 <sup>th</sup> Fiscal Year	318
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,883)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.28853281%  
Employer's proportionate share at MD 0.29849820%

Employer's proportionate share of system NOL/(A) at prior MD \$ (322,081)  
**Employer's proportionate share of system NOL/(A) at MD \$ (576,806)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (447,174)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (687,263)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (75,015)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,158)
  - 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) \$ (77,173)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 76,063
Changes of assumptions	\$ 0	\$ 598
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,603
Changes in proportionate share	\$ 888	\$ 5,630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 888	\$ 117,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (117,006)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (59,792)
2 <sup>nd</sup> Fiscal Year	(54,033)
3 <sup>rd</sup> Fiscal Year	(6,848)
4 <sup>th</sup> Fiscal Year	3,667
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (117,006)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06549369%
Employer's proportionate share at MD	0.06864685%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (73,109)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (132,650)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (102,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (158,053)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,252)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,390)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (18,642)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,493
Changes of assumptions	\$ 0	\$ 137
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,188
Changes in proportionate share	\$ 0	\$ 2,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 27,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,996)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,518)
2 <sup>nd</sup> Fiscal Year	(12,725)
3 <sup>rd</sup> Fiscal Year	(1,596)
4 <sup>th</sup> Fiscal Year	843
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (27,996)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01151204%
Employer's proportionate share at MD	0.01193020%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,851)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (23,053)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,872)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (27,468)

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)	\$ (350)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,348)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,040
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,423
Changes in proportionate share	\$ 0	\$ 449
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,936)

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 <sup>st</sup> Fiscal Year	\$ (2,609)
2 <sup>nd</sup> Fiscal Year	(2,199)
3 <sup>rd</sup> Fiscal Year	(274)
4 <sup>th</sup> Fiscal Year	147
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,936)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00582311%  
Employer's proportionate share at MD 0.00600268%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,500)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (11,599)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,992)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,821)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,509)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (1,681)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,530
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 716
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	\$ 2,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,478)

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 <sup>st</sup> Fiscal Year	\$ (1,311)
2 <sup>nd</sup> Fiscal Year	(1,103)
3 <sup>rd</sup> Fiscal Year	(136)
4 <sup>th</sup> Fiscal Year	74
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,478)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00732376%
Employer's proportionate share at MD	0.00708488%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,175)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,691)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,614)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,312)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,780)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,729)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,805
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 845
Changes in proportionate share	\$ 134	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 134	\$ 2,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,540)

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 <sup>st</sup> Fiscal Year	\$ (1,314)
2 <sup>nd</sup> Fiscal Year	(1,163)
3 <sup>rd</sup> Fiscal Year	(151)
4 <sup>th</sup> Fiscal Year	87
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,540)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00272668%  
Employer's proportionate share at MD 0.00265662%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,044)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,134)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,980)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,117)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (668)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (648)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 677
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 317
Changes in proportionate share	\$ 46	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 1,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (492)
2 <sup>nd</sup> Fiscal Year	(441)
3 <sup>rd</sup> Fiscal Year	(57)
4 <sup>th</sup> Fiscal Year	33
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (956)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00204142%  
Employer's proportionate share at MD 0.00223014%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,279)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,309)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,341)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,135)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (560)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 568
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 266
Changes in proportionate share	\$ 0	\$ 134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (508)
2 <sup>nd</sup> Fiscal Year	(437)
3 <sup>rd</sup> Fiscal Year	(55)
4 <sup>th</sup> Fiscal Year	27
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (972)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00930586%  
Employer's proportionate share at MD 0.00967396%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,388)  
**Employer's proportionate share of system NOL/(A) at MD \$ (18,694)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,492)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,273)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,431)
- 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) \$ (2,530)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,465
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,154
Changes in proportionate share	\$ 2	\$ 212
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 3,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,972)
2 <sup>nd</sup> Fiscal Year	(1,772)
3 <sup>rd</sup> Fiscal Year	(224)
4 <sup>th</sup> Fiscal Year	119
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,848)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00259815%
Employer's proportionate share at MD	0.00281066%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,900)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (5,431)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,471)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (169)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (875)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 716
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 335
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	\$ 1,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (697)
2 <sup>nd</sup> Fiscal Year	(561)
3 <sup>rd</sup> Fiscal Year	(69)
4 <sup>th</sup> Fiscal Year	35
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,293)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00347719%
Employer's proportionate share at MD	0.00393632%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,881)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,606)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,897)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,063)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (989)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (117)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,106)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,003
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 470
Changes in proportionate share	\$ 11	\$ 258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 1,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,728)

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 <sup>st</sup> Fiscal Year	\$ (878)
2 <sup>nd</sup> Fiscal Year	(799)
3 <sup>rd</sup> Fiscal Year	(99)
4 <sup>th</sup> Fiscal Year	48
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,728)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10373181%
Employer's proportionate share at MD	0.10545040%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (115,793)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (203,768)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (157,973)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (242,789)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,501)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (27,299)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,871
Changes of assumptions	\$ 0	\$ 211
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,577
Changes in proportionate share	\$ 0	\$ 1,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 41,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,000)

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 <sup>st</sup> Fiscal Year	\$ (21,156)
2 <sup>nd</sup> Fiscal Year	(18,767)
3 <sup>rd</sup> Fiscal Year	(2,373)
4 <sup>th</sup> Fiscal Year	1,296
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (41,000)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02720970%
Employer's proportionate share at MD	0.02844408%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (30,373)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (54,964)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (42,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (65,490)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,148)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (351)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,499)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,248
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,393
Changes in proportionate share	\$ 3	\$ 720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 11,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,415)

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 <sup>st</sup> Fiscal Year	\$ (5,851)
2 <sup>nd</sup> Fiscal Year	(5,254)
3 <sup>rd</sup> Fiscal Year	(660)
4 <sup>th</sup> Fiscal Year	349
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,415)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03019437%
Employer's proportionate share at MD	0.02969519%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (33,705)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (57,382)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (44,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (68,370)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,463)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (235)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,698)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,567
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,542
Changes in proportionate share	\$ 274	\$ 313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 274	\$ 11,481
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 <sup>st</sup> Fiscal Year	\$ (5,895)
2 <sup>nd</sup> Fiscal Year	(5,036)
3 <sup>rd</sup> Fiscal Year	(641)
4 <sup>th</sup> Fiscal Year	365
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,207)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03979516%
Employer's proportionate share at MD	0.04071251%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (44,422)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (78,671)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (60,991)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (93,737)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,231)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (443)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,674)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,374
Changes of assumptions	\$ 0	\$ 82
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,856
Changes in proportionate share	\$ 0	\$ 769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,081)

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 <sup>st</sup> Fiscal Year	\$ (8,314)
2 <sup>nd</sup> Fiscal Year	(7,344)
3 <sup>rd</sup> Fiscal Year	(924)
4 <sup>th</sup> Fiscal Year	500
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,081)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00250500%  
Employer's proportionate share at MD 0.00232303%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,796)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,489)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,480)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,349)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (584)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (509)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 592
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 277
Changes in proportionate share	\$ 125	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (757)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (383)
2 <sup>nd</sup> Fiscal Year	(357)
3 <sup>rd</sup> Fiscal Year	(45)
4 <sup>th</sup> Fiscal Year	29
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (757)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00599368%  
Employer's proportionate share at MD 0.00598480%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,691)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (11,565)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,966)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,779)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,504)
- 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)** **\$ (1,489)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,525
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 714
Changes in proportionate share	\$ 39	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 2,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,222)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,139)
2 <sup>nd</sup> Fiscal Year	(1,025)
3 <sup>rd</sup> Fiscal Year	(131)
4 <sup>th</sup> Fiscal Year	74
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,222)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05791547%  
Employer's proportionate share at MD 0.06073823%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,649)  
**Employer's proportionate share of system NOL/(A) at MD \$ (117,368)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (90,991)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (139,844)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,264)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (966)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (16,230)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,477
Changes of assumptions	\$ 0	\$ 122
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,244
Changes in proportionate share	\$ 295	\$ 1,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 295	\$ 24,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,416)

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 <sup>st</sup> Fiscal Year	\$ (12,573)
2 <sup>nd</sup> Fiscal Year	(11,174)
3 <sup>rd</sup> Fiscal Year	(1,416)
4 <sup>th</sup> Fiscal Year	746
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,416)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03966143%
Employer's proportionate share at MD	0.03956953%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (44,273)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (76,463)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (59,278)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (91,105)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,944)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,809)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,083
Changes of assumptions	\$ 0	\$ 79
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,720
Changes in proportionate share	\$ 171	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 171	\$ 14,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,793)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,569)
2 <sup>nd</sup> Fiscal Year	(6,840)
3 <sup>rd</sup> Fiscal Year	(870)
4 <sup>th</sup> Fiscal Year	486
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (14,793)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00879582%  
Employer's proportionate share at MD 0.00810556%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,819)  
**Employer's proportionate share of system NOL/(A) at MD \$ (15,663)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,143)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (18,662)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,037)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 252
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,785)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,065
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 967
Changes in proportionate share	\$ 464	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 464	\$ 3,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,584)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,319)
2 <sup>nd</sup> Fiscal Year	(1,205)
3 <sup>rd</sup> Fiscal Year	(160)
4 <sup>th</sup> Fiscal Year	100
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,584)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06690803%
Employer's proportionate share at MD	0.07153686%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (74,688)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (138,235)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (107,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (164,707)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,978)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,120)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,098)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,229
Changes of assumptions	\$ 0	\$ 143
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,532
Changes in proportionate share	\$ 281	\$ 2,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 281	\$ 29,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,248)

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 <sup>st</sup> Fiscal Year	\$ (14,911)
2 <sup>nd</sup> Fiscal Year	(13,518)
3 <sup>rd</sup> Fiscal Year	(1,699)
4 <sup>th</sup> Fiscal Year	879
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (29,248)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00026001%  
Employer's proportionate share at MD 0.00151558%

Employer's proportionate share of system NOL/(A) at prior MD \$ (290)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,929)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,270)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,489)

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) \$ (332)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (713)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 386
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 181
Changes in proportionate share	\$ 4	\$ 697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 1,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,263)

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 <sup>st</sup> Fiscal Year	\$ (625)
2 <sup>nd</sup> Fiscal Year	(591)
3 <sup>rd</sup> Fiscal Year	(65)
4 <sup>th</sup> Fiscal Year	19
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,263)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00413876%
Employer's proportionate share at MD	0.00472449%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,620)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,129)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,078)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,878)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,187)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,309)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,204
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 564
Changes in proportionate share	\$ 70	\$ 335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70	\$ 2,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,027)
2 <sup>nd</sup> Fiscal Year	(953)
3 <sup>rd</sup> Fiscal Year	(119)
4 <sup>th</sup> Fiscal Year	58
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,042)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00054836%  
Employer's proportionate share at MD 0.00078052%

Employer's proportionate share of system NOL/(A) at prior MD \$ (612)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,508)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,169)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,797)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (196)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (67)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (263)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 199
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 93
Changes in proportionate share	\$ 14	\$ 140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (214)
2 <sup>nd</sup> Fiscal Year	(193)
3 <sup>rd</sup> Fiscal Year	(22)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (420)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00126912%  
Employer's proportionate share at MD 0.00144415%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,417)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,791)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,163)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,325)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (363)
- 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) \$ (408)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 368
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 172
Changes in proportionate share	\$ 9	\$ 100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (320)
2 <sup>nd</sup> Fiscal Year	(294)
3 <sup>rd</sup> Fiscal Year	(38)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (634)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08246099%
Employer's proportionate share at MD	0.08149918%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (92,049)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (157,486)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (122,092)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (187,644)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (20,482)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (20,699)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,768
Changes of assumptions	\$ 0	\$ 163
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,721
Changes in proportionate share	\$ 527	\$ 370
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 527	\$ 31,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,495)

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 <sup>st</sup> Fiscal Year	\$ (15,854)
2 <sup>nd</sup> Fiscal Year	(13,869)
3 <sup>rd</sup> Fiscal Year	(1,774)
4 <sup>th</sup> Fiscal Year	1,001
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (30,495)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03390207%  
Employer's proportionate share at MD 0.03233891%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,844)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (62,490)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (48,446)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (74,457)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,127)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 366
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (7,761)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,241
Changes of assumptions	\$ 0	\$ 65
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,857
Changes in proportionate share	\$ 993	\$ 311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 993	\$ 12,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,481)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,947)
2 <sup>nd</sup> Fiscal Year	(5,257)
3 <sup>rd</sup> Fiscal Year	(674)
4 <sup>th</sup> Fiscal Year	397
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (11,481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00039806%  
Employer's proportionate share at MD 0.00041945%

Employer's proportionate share of system NOL/(A) at prior MD \$ (444)  
**Employer's proportionate share of system NOL/(A) at MD \$ (811)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (628)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (966)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (105)
- 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) \$ (110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 107
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 50
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	\$ 171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (171)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (86)
2 <sup>nd</sup> Fiscal Year	(79)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (171)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00010215%  
Employer's proportionate share at MD 0.00010436%

Employer's proportionate share of system NOL/(A) at prior MD \$ (114)  
**Employer's proportionate share of system NOL/(A) at MD \$ (202)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (156)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (240)

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) \$ 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) \$ (21)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12
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	\$ 42
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16)
2 <sup>nd</sup> Fiscal Year	(19)
3 <sup>rd</sup> Fiscal Year	(3)
4 <sup>th</sup> Fiscal Year	1
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00194983%  
Employer's proportionate share at MD 0.00160366%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,177)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,099)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,402)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,692)

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) \$ 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)** **\$ (288)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 409
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 191
Changes in proportionate share	\$ 210	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 210	\$ 603
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 <sup>st</sup> Fiscal Year	\$ (200)
2 <sup>nd</sup> Fiscal Year	(187)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (393)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00068686%
Employer's proportionate share at MD	0.00047298%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (767)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (914)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (709)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,089)

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)	\$ 66
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (53)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 121
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 56
Changes in proportionate share	\$ 125	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (28)
2 <sup>nd</sup> Fiscal Year	(25)
3 <sup>rd</sup> Fiscal Year	(5)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (53)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01145579%  
Employer's proportionate share at MD 0.00526506%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,788)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (10,174)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,887)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,122)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,323)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,236
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,342
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 628
Changes in proportionate share	\$ 3,393	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,393	\$ 2,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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 <sup>st</sup> Fiscal Year	\$ 223
2 <sup>nd</sup> Fiscal Year	597
3 <sup>rd</sup> Fiscal Year	47
4 <sup>th</sup> Fiscal Year	65
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 931</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00204384%
Employer's proportionate share at MD	0.00176830%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,281)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,417)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,649)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,071)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (444)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (372)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 451
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 211
Changes in proportionate share	\$ 162	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 162	\$ 670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (266)
2 <sup>nd</sup> Fiscal Year	(231)
3 <sup>rd</sup> Fiscal Year	(32)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (508)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01427166%  
Employer's proportionate share at MD 0.01497446%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,931)  
**Employer's proportionate share of system NOL/(A) at MD \$ (28,936)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,433)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,477)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,763)
- 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) \$ (3,876)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,816
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,786
Changes in proportionate share	\$ 89	\$ 385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 89	\$ 6,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,928)

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 <sup>st</sup> Fiscal Year	\$ (3,011)
2 <sup>nd</sup> Fiscal Year	(2,753)
3 <sup>rd</sup> Fiscal Year	(347)
4 <sup>th</sup> Fiscal Year	184
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,928)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01754968%
Employer's proportionate share at MD	0.01813254%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,590)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (35,039)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,164)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (41,748)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,557)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,637)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,621
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,163
Changes in proportionate share	\$ 92	\$ 400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92	\$ 7,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,128)

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 <sup>st</sup> Fiscal Year	\$ (3,626)
2 <sup>nd</sup> Fiscal Year	(3,308)
3 <sup>rd</sup> Fiscal Year	(416)
4 <sup>th</sup> Fiscal Year	223
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,128)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00068932%  
Employer's proportionate share at MD 0.00066365%

Employer's proportionate share of system NOL/(A) at prior MD \$ (769)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,282)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (994)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,528)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (167)  
▪ 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) \$ (158)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 169
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 79
Changes in proportionate share	\$ 22	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (124)
2 <sup>nd</sup> Fiscal Year	(112)
3 <sup>rd</sup> Fiscal Year	(15)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (242)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00501097%
Employer's proportionate share at MD	0.00452495%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,594)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,744)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,418)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,137)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (994)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,153
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 540
Changes in proportionate share	\$ 279	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 279	\$ 1,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,425)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (737)
2 <sup>nd</sup> Fiscal Year	(657)
3 <sup>rd</sup> Fiscal Year	(87)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,425)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.68131880%  
Employer's proportionate share at MD 0.68853106%

Employer's proportionate share of system NOL/(A) at prior MD \$ (760,537)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,330,491)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,031,473)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,585,275)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (173,034)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,686)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (176,720)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 175,452
Changes of assumptions	\$ 0	\$ 1,378
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,124
Changes in proportionate share	\$ 758	\$ 5,621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 758	\$ 264,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (263,817)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (136,076)
2 <sup>nd</sup> Fiscal Year	(120,817)
3 <sup>rd</sup> Fiscal Year	(15,383)
4 <sup>th</sup> Fiscal Year	8,459
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (263,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01852476%  
Employer's proportionate share at MD 0.01674474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,679)  
**Employer's proportionate share of system NOL/(A) at MD \$ (32,357)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,085)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,553)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,208)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 322
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,886)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,267
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,997
Changes in proportionate share	\$ 1,048	\$ 324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,048	\$ 6,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,574)

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 <sup>st</sup> Fiscal Year	\$ (2,948)
2 <sup>nd</sup> Fiscal Year	(2,507)
3 <sup>rd</sup> Fiscal Year	(325)
4 <sup>th</sup> Fiscal Year	206
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (5,574)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04679413%
Employer's proportionate share at MD	0.04976313%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (52,235)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (96,160)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (74,549)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (114,575)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,506)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,234)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,740)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,681
Changes of assumptions	\$ 0	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,935
Changes in proportionate share	\$ 0	\$ 1,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,663)

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 <sup>st</sup> Fiscal Year	\$ (10,716)
2 <sup>nd</sup> Fiscal Year	(9,384)
3 <sup>rd</sup> Fiscal Year	(1,174)
4 <sup>th</sup> Fiscal Year	611
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (20,663)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02472016%  
Employer's proportionate share at MD 0.02249665%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,594)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (43,472)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (33,702)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (51,796)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,654)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (5,069)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,733
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,683
Changes in proportionate share	\$ 1,289	\$ 126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,289	\$ 8,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,298)

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 <sup>st</sup> Fiscal Year	\$ (3,795)
2 <sup>nd</sup> Fiscal Year	(3,341)
3 <sup>rd</sup> Fiscal Year	(439)
4 <sup>th</sup> Fiscal Year	276
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,298)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13862370%
Employer's proportionate share at MD	0.14722967%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (154,742)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (284,501)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (220,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (338,982)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (37,000)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,916)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (39,916)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37,517
Changes of assumptions	\$ 0	\$ 295
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,561
Changes in proportionate share	\$ 243	\$ 5,317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 243	\$ 60,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,447)

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 <sup>st</sup> Fiscal Year	\$ (31,121)
2 <sup>nd</sup> Fiscal Year	(27,659)
3 <sup>rd</sup> Fiscal Year	(3,475)
4 <sup>th</sup> Fiscal Year	1,809
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (60,447)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01273186%  
Employer's proportionate share at MD 0.01755882%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,212)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (33,930)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,304)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,427)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,413)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 2,910
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,474
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,094
Changes in proportionate share	\$ 5,409	\$ 2,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,409	\$ 9,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (490)
2 <sup>nd</sup> Fiscal Year	(3,052)
3 <sup>rd</sup> Fiscal Year	(515)
4 <sup>th</sup> Fiscal Year	216
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,839)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10468392%
Employer's proportionate share at MD	0.10485240%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (116,856)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (202,613)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (157,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (241,412)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,350)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 354
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (25,996)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,719
Changes of assumptions	\$ 0	\$ 210
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,506
Changes in proportionate share	\$ 303	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 303	\$ 39,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (20,044)
2 <sup>nd</sup> Fiscal Year	(18,193)
3 <sup>rd</sup> Fiscal Year	(2,318)
4 <sup>th</sup> Fiscal Year	1,288
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (39,268)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03405589%  
Employer's proportionate share at MD 0.03176824%

Employer's proportionate share of system NOL/(A) at prior MD \$ (38,016)  
**Employer's proportionate share of system NOL/(A) at MD \$ (61,388)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (47,591)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (73,143)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,984)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 332
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (7,652)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,095
Changes of assumptions	\$ 0	\$ 64
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,789
Changes in proportionate share	\$ 1,254	\$ 262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,254	\$ 12,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,767)
2 <sup>nd</sup> Fiscal Year	(4,938)
3 <sup>rd</sup> Fiscal Year	(641)
4 <sup>th</sup> Fiscal Year	390
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (10,956)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01494561%
Employer's proportionate share at MD	0.01414820%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,683)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (27,339)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (21,195)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (32,575)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,556)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,443)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,605
Changes of assumptions	\$ 0	\$ 28
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,688
Changes in proportionate share	\$ 518	\$ 109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 518	\$ 5,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,912)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,574)
2 <sup>nd</sup> Fiscal Year	(2,221)
3 <sup>rd</sup> Fiscal Year	(291)
4 <sup>th</sup> Fiscal Year	174
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,912)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04259608%  
Employer's proportionate share at MD 0.04185959%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,549)  
**Employer's proportionate share of system NOL/(A) at MD \$ (80,888)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (62,709)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (96,378)

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) \$ (405)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (10,925)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,667
Changes of assumptions	\$ 0	\$ 84
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,993
Changes in proportionate share	\$ 404	\$ 550
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 404	\$ 16,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,384)
2 <sup>nd</sup> Fiscal Year	(7,115)
3 <sup>rd</sup> Fiscal Year	(904)
4 <sup>th</sup> Fiscal Year	514
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (15,890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00271416%
Employer's proportionate share at MD	0.00250743%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,030)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,845)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,756)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,773)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (630)
▪ Net amortization of employer-specific deferred amounts from:	
○ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (587)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 639
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 299
Changes in proportionate share	\$ 113	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 113	\$ 956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (441)
2 <sup>nd</sup> Fiscal Year	(383)
3 <sup>rd</sup> Fiscal Year	(50)
4 <sup>th</sup> Fiscal Year	31
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (843)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02660703%
Employer's proportionate share at MD	0.03511035%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (29,701)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (67,846)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (52,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (80,838)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,824)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,007)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,831)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,947
Changes of assumptions	\$ 0	\$ 70
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,188
Changes in proportionate share	\$ 300	\$ 4,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 300	\$ 17,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,577)

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 <sup>st</sup> Fiscal Year	\$ (8,788)
2 <sup>nd</sup> Fiscal Year	(8,223)
3 <sup>rd</sup> Fiscal Year	(998)
4 <sup>th</sup> Fiscal Year	431
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,577)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01295137%
Employer's proportionate share at MD	0.01340450%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (14,457)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (25,902)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (20,081)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (30,863)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,369)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (164)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,533)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,416
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,599
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	\$ 5,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,324)

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 <sup>st</sup> Fiscal Year	\$ (2,741)
2 <sup>nd</sup> Fiscal Year	(2,438)
3 <sup>rd</sup> Fiscal Year	(309)
4 <sup>th</sup> Fiscal Year	165
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,324)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00040035%
Employer's proportionate share at MD	0.00046461%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (447)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (898)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (696)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,070)

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)	\$ (11)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (128)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 118
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 55
Changes in proportionate share	\$ 8	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 209
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 <sup>st</sup> Fiscal Year	\$ (100)
2 <sup>nd</sup> Fiscal Year	(96)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (201)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00243123%  
Employer's proportionate share at MD 0.00234367%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,714)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,529)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,511)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,396)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (589)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (471)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 597
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 280
Changes in proportionate share	\$ 154	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 154	\$ 882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (728)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (344)
2 <sup>nd</sup> Fiscal Year	(362)
3 <sup>rd</sup> Fiscal Year	(50)
4 <sup>th</sup> Fiscal Year	29
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (728)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00361509%
Employer's proportionate share at MD	0.00400574%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,035)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,741)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,001)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,223)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,007)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,086)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,021
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 478
Changes in proportionate share	\$ 35	\$ 249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 1,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,721)

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 <sup>st</sup> Fiscal Year	\$ (869)
2 <sup>nd</sup> Fiscal Year	(802)
3 <sup>rd</sup> Fiscal Year	(98)
4 <sup>th</sup> Fiscal Year	49
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,721)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00182122%
Employer's proportionate share at MD	0.00183923%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,033)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,554)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,755)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,235)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (462)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (35)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (497)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 469
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 219
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	\$ 734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (734)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (389)
2 <sup>nd</sup> Fiscal Year	(328)
3 <sup>rd</sup> Fiscal Year	(41)
4 <sup>th</sup> Fiscal Year	23
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (734)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00531831%
Employer's proportionate share at MD	0.00579736%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,937)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,203)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,685)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,348)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,457)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,597)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,477
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 691
Changes in proportionate share	\$ 0	\$ 283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,463)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,261)
2 <sup>nd</sup> Fiscal Year	(1,133)
3 <sup>rd</sup> Fiscal Year	(141)
4 <sup>th</sup> Fiscal Year	71
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,463)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06216313%
Employer's proportionate share at MD	0.06528551%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (69,391)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (126,155)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (97,803)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (150,313)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (16,407)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,130)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (17,537)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,636
Changes of assumptions	\$ 0	\$ 131
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,787
Changes in proportionate share	\$ 205	\$ 2,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 205	\$ 26,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,390)

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 <sup>st</sup> Fiscal Year	\$ (13,609)
2 <sup>nd</sup> Fiscal Year	(12,062)
3 <sup>rd</sup> Fiscal Year	(1,521)
4 <sup>th</sup> Fiscal Year	802
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (26,390)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01034864%
Employer's proportionate share at MD	0.01043433%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,552)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,163)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,631)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,024)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,622)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,757)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,659
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,245
Changes in proportionate share	\$ 0	\$ 155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,080)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,133)
2 <sup>nd</sup> Fiscal Year	(1,843)
3 <sup>rd</sup> Fiscal Year	(231)
4 <sup>th</sup> Fiscal Year	128
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,080)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00209680%
Employer's proportionate share at MD	0.00192418%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,341)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,718)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,430)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 49
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (435)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 490
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 230
Changes in proportionate share	\$ 104	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104	\$ 728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (624)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (323)
2 <sup>nd</sup> Fiscal Year	(287)
3 <sup>rd</sup> Fiscal Year	(37)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (624)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01261380%
Employer's proportionate share at MD	0.01370197%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (14,080)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (26,477)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (20,527)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (31,547)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,443)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,885)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,492
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,634
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	\$ 5,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,917)

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 <sup>st</sup> Fiscal Year	\$ (3,072)
2 <sup>nd</sup> Fiscal Year	(2,683)
3 <sup>rd</sup> Fiscal Year	(330)
4 <sup>th</sup> Fiscal Year	168
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,917)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00765187%
Employer's proportionate share at MD	0.00737461%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,542)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,250)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,979)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,853)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,919)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,879
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 880
Changes in proportionate share	\$ 181	\$ 111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 181	\$ 2,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,704)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,442)
2 <sup>nd</sup> Fiscal Year	(1,198)
3 <sup>rd</sup> Fiscal Year	(155)
4 <sup>th</sup> Fiscal Year	91
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,704)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00149902%
Employer's proportionate share at MD	0.00146680%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,673)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,834)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,197)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,377)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (369)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 22
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (347)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 374
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 175
Changes in proportionate share	\$ 27	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (267)
2 <sup>nd</sup> Fiscal Year	(246)
3 <sup>rd</sup> Fiscal Year	(30)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (525)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00092969%  
Employer's proportionate share at MD 0.00099501%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,038)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,923)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,491)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,291)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (250)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (264)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 254
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 119
Changes in proportionate share	\$ 2	\$ 38
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (209)
2 <sup>nd</sup> Fiscal Year	(189)
3 <sup>rd</sup> Fiscal Year	(24)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (411)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02387833%
Employer's proportionate share at MD	0.02613065%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (26,655)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (50,494)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (39,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (60,163)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,567)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (554)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,121)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,659
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,117
Changes in proportionate share	\$ 25	\$ 1,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 11,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,037)

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 <sup>st</sup> Fiscal Year	\$ (5,614)
2 <sup>nd</sup> Fiscal Year	(5,107)
3 <sup>rd</sup> Fiscal Year	(637)
4 <sup>th</sup> Fiscal Year	321
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,037)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01239560%
Employer's proportionate share at MD	0.01279888%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,837)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,732)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,174)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,468)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,216)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,398)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,261
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,527
Changes in proportionate share	\$ 20	\$ 358
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 5,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,664)
2 <sup>nd</sup> Fiscal Year	(2,351)
3 <sup>rd</sup> Fiscal Year	(293)
4 <sup>th</sup> Fiscal Year	157
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,152)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02928973%
Employer's proportionate share at MD	0.02702825%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (32,695)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (52,228)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (40,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (62,230)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,792)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,652)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,887
Changes of assumptions	\$ 0	\$ 54
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,224
Changes in proportionate share	\$ 1,239	\$ 537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,239	\$ 10,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,463)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,061)
2 <sup>nd</sup> Fiscal Year	(4,197)
3 <sup>rd</sup> Fiscal Year	(538)
4 <sup>th</sup> Fiscal Year	332
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,463)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00345302%
Employer's proportionate share at MD	0.00352117%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,855)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,804)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,275)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,107)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (885)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 62
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (823)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 897
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 420
Changes in proportionate share	\$ 94	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 94	\$ 1,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,267)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (624)
2 <sup>nd</sup> Fiscal Year	(608)
3 <sup>rd</sup> Fiscal Year	(79)
4 <sup>th</sup> Fiscal Year	43
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,267)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00114149%  
Employer's proportionate share at MD 0.00122494%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,274)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,367)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,835)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,820)

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) \$ (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) \$ (336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 312
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 146
Changes in proportionate share	\$ 0	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (263)
2 <sup>nd</sup> Fiscal Year	(234)
3 <sup>rd</sup> Fiscal Year	(28)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (508)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01702272%  
Employer's proportionate share at MD 0.01293187%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,002)  
**Employer's proportionate share of system NOL/(A) at MD \$ (24,989)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,373)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,774)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,250)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,047
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (2,203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,295
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,542
Changes in proportionate share	\$ 2,241	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,241	\$ 4,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,639)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,449)
2 <sup>nd</sup> Fiscal Year	(1,171)
3 <sup>rd</sup> Fiscal Year	(178)
4 <sup>th</sup> Fiscal Year	159
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,639)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00400778%  
Employer's proportionate share at MD 0.00548423%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,474)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (10,598)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,216)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,627)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,378)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (356)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (1,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,397
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 654
Changes in proportionate share	\$ 32	\$ 809
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 2,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,418)
2 <sup>nd</sup> Fiscal Year	(1,329)
3 <sup>rd</sup> Fiscal Year	(160)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,839)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00113440%
Employer's proportionate share at MD	0.00111522%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,266)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,155)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,671)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,568)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (280)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 18
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (262)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 284
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 133
Changes in proportionate share	\$ 56	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (191)
2 <sup>nd</sup> Fiscal Year	(178)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (379)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01211794%
Employer's proportionate share at MD	0.01334150%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,527)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (25,781)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,987)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (30,717)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,353)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (446)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,799)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,400
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,591
Changes in proportionate share	\$ 0	\$ 826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,844)

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 <sup>st</sup> Fiscal Year	\$ (3,020)
2 <sup>nd</sup> Fiscal Year	(2,660)
3 <sup>rd</sup> Fiscal Year	(327)
4 <sup>th</sup> Fiscal Year	164
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,844)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04745539%
Employer's proportionate share at MD	0.04289215%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (52,973)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (82,883)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (64,256)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (98,755)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,779)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 743
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,036)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,930
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,116
Changes in proportionate share	\$ 2,500	\$ 384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,500	\$ 16,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,449)
2 <sup>nd</sup> Fiscal Year	(6,265)
3 <sup>rd</sup> Fiscal Year	(829)
4 <sup>th</sup> Fiscal Year	527
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (14,016)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00765556%
Employer's proportionate share at MD	0.00916666%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,546)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,713)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,105)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,304)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,778)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,336
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,093
Changes in proportionate share	\$ 0	\$ 884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,331)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,221)
2 <sup>nd</sup> Fiscal Year	(1,981)
3 <sup>rd</sup> Fiscal Year	(242)
4 <sup>th</sup> Fiscal Year	113
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,331)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00423231%
Employer's proportionate share at MD	0.00474488%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,724)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,169)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,925)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,192)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,355)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,209
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 566
Changes in proportionate share	\$ 14	\$ 345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 2,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,115)

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 <sup>st</sup> Fiscal Year	\$ (1,086)
2 <sup>nd</sup> Fiscal Year	(971)
3 <sup>rd</sup> Fiscal Year	(117)
4 <sup>th</sup> Fiscal Year	58
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,115)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00361089%
Employer's proportionate share at MD	0.00013488%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,031)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (261)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (202)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (311)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 1,022
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ 988</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 34
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16
Changes in proportionate share	\$ 2,017	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,017	\$ 50
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,967

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 <sup>st</sup> Fiscal Year	\$ 978
2 <sup>nd</sup> Fiscal Year	900
3 <sup>rd</sup> Fiscal Year	87
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,967</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00133706%
Employer's proportionate share at MD	0.00092604%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,493)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,789)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,387)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,132)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (233)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 53
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (180)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 236
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 110
Changes in proportionate share	\$ 231	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 231	\$ 427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (196)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (127)
2 <sup>nd</sup> Fiscal Year	(72)
3 <sup>rd</sup> Fiscal Year	(8)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (196)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00343469%  
Employer's proportionate share at MD 0.00349295%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,834)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,750)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,233)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,042)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (878)
- 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) \$ (836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 890
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 417
Changes in proportionate share	\$ 58	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 58	\$ 1,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (641)
2 <sup>nd</sup> Fiscal Year	(610)
3 <sup>rd</sup> Fiscal Year	(79)
4 <sup>th</sup> Fiscal Year	43
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,288)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00788688%  
Employer's proportionate share at MD 0.00774232%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,804)  
**Employer's proportionate share of system NOL/(A) at MD \$ (14,961)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,599)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,826)

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) \$ 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) \$ (1,818)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,973
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 923
Changes in proportionate share	\$ 188	\$ 88
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 188	\$ 2,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,811)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,418)
2 <sup>nd</sup> Fiscal Year	(1,321)
3 <sup>rd</sup> Fiscal Year	(168)
4 <sup>th</sup> Fiscal Year	95
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,811)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02077573%
Employer's proportionate share at MD	0.02233958%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (23,191)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (43,168)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (33,466)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (51,435)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,614)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (553)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,167)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,693
Changes of assumptions	\$ 0	\$ 45
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,665
Changes in proportionate share	\$ 0	\$ 991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 9,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,394)

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 <sup>st</sup> Fiscal Year	\$ (4,844)
2 <sup>nd</sup> Fiscal Year	(4,290)
3 <sup>rd</sup> Fiscal Year	(534)
4 <sup>th</sup> Fiscal Year	274
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,394)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04422602%  
Employer's proportionate share at MD 0.04763307%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,368)  
**Employer's proportionate share of system NOL/(A) at MD \$ (92,044)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (71,358)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (109,670)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,971)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,702)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (13,673)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,138
Changes of assumptions	\$ 0	\$ 95
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,681
Changes in proportionate share	\$ 0	\$ 2,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,630)

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 <sup>st</sup> Fiscal Year	\$ (10,807)
2 <sup>nd</sup> Fiscal Year	(9,270)
3 <sup>rd</sup> Fiscal Year	(1,139)
4 <sup>th</sup> Fiscal Year	585
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (20,630)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00161194%  
Employer's proportionate share at MD 0.00162927%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,799)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,148)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,441)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,751)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (409)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (421)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 415
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 194
Changes in proportionate share	\$ 0	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (327)
2 <sup>nd</sup> Fiscal Year	(288)
3 <sup>rd</sup> Fiscal Year	(36)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (629)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00652703%  
Employer's proportionate share at MD 0.00670978%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,286)  
**Employer's proportionate share of system NOL/(A) at MD \$ (12,966)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,052)
- 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) \$ (1,686)
- 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) \$ (1,756)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,710
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 800
Changes in proportionate share	\$ 0	\$ 129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,652)

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 <sup>st</sup> Fiscal Year	\$ (1,367)
2 <sup>nd</sup> Fiscal Year	(1,216)
3 <sup>rd</sup> Fiscal Year	(152)
4 <sup>th</sup> Fiscal Year	82
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,652)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00290188%  
Employer's proportionate share at MD 0.00315836%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,239)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,103)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,731)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,272)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (794)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (867)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 805
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 377
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	\$ 1,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,333)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (684)
2 <sup>nd</sup> Fiscal Year	(613)
3 <sup>rd</sup> Fiscal Year	(76)
4 <sup>th</sup> Fiscal Year	39
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,333)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00278137%
Employer's proportionate share at MD	0.00271932%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,105)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (5,255)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,261)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (683)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (635)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 693
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 324
Changes in proportionate share	\$ 60	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 1,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (971)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (491)
2 <sup>nd</sup> Fiscal Year	(456)
3 <sup>rd</sup> Fiscal Year	(58)
4 <sup>th</sup> Fiscal Year	33
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (971)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00960667%
Employer's proportionate share at MD	0.01045219%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,724)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,197)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,658)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,065)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,627)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (347)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,974)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,663
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,247
Changes in proportionate share	\$ 0	\$ 593
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,524)

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 <sup>st</sup> Fiscal Year	\$ (2,351)
2 <sup>nd</sup> Fiscal Year	(2,050)
3 <sup>rd</sup> Fiscal Year	(252)
4 <sup>th</sup> Fiscal Year	128
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,524)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00452965%
Employer's proportionate share at MD	0.00547917%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,056)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,588)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,615)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,377)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (199)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,576)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,396
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 654
Changes in proportionate share	\$ 46	\$ 520
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 46	\$ 2,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,535)

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 <sup>st</sup> Fiscal Year	\$ (1,267)
2 <sup>nd</sup> Fiscal Year	(1,190)
3 <sup>rd</sup> Fiscal Year	(145)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,535)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04455608%
Employer's proportionate share at MD	0.05095000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,737)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (98,454)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (76,327)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (117,307)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,804)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,064)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,868)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,983
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,077
Changes in proportionate share	\$ 0	\$ 3,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,033)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,842)
2 <sup>nd</sup> Fiscal Year	(10,526)
3 <sup>rd</sup> Fiscal Year	(1,291)
4 <sup>th</sup> Fiscal Year	626
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (23,033)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00297607%
Employer's proportionate share at MD	0.00387146%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,322)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,481)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,914)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (973)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (341)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,314)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 987
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 462
Changes in proportionate share	\$ 0	\$ 571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,059)
2 <sup>nd</sup> Fiscal Year	(908)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	48
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,028)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.61648393%
Employer's proportionate share at MD	0.63878472%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (688,163)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,234,363)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (956,949)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,470,739)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (160,533)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (7,987)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (168,520)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 162,775
Changes of assumptions	\$ 0	\$ 1,279
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,190
Changes in proportionate share	\$ 0	\$ 14,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 254,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (254,505)

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 <sup>st</sup> Fiscal Year	\$ (131,089)
2 <sup>nd</sup> Fiscal Year	(116,584)
3 <sup>rd</sup> Fiscal Year	(14,681)
4 <sup>th</sup> Fiscal Year	7,848
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (254,505)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02222946%
Employer's proportionate share at MD	0.02039290%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (24,814)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (39,406)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (30,550)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (46,953)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,125)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 60
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,065)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,197
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,432
Changes in proportionate share	\$ 1,006	\$ 469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,006	\$ 8,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,133)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,844)
2 <sup>nd</sup> Fiscal Year	(3,137)
3 <sup>rd</sup> Fiscal Year	(402)
4 <sup>th</sup> Fiscal Year	251
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,133)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07786027%
Employer's proportionate share at MD	0.08134520%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (86,913)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (157,188)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (121,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (187,289)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (20,443)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,027)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (21,470)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,728
Changes of assumptions	\$ 0	\$ 163
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,702
Changes in proportionate share	\$ 47	\$ 2,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 32,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,695)

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 <sup>st</sup> Fiscal Year	\$ (16,772)
2 <sup>nd</sup> Fiscal Year	(15,037)
3 <sup>rd</sup> Fiscal Year	(1,886)
4 <sup>th</sup> Fiscal Year	999
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,695)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00072209%
Employer's proportionate share at MD	0.00073600%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (806)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,422)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,695)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 1
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (184)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 188
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 88
Changes in proportionate share	\$ 5	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (280)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (141)
2 <sup>nd</sup> Fiscal Year	(131)
3 <sup>rd</sup> Fiscal Year	(16)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (280)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00651305%  
Employer's proportionate share at MD 0.00726826%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,270)  
**Employer's proportionate share of system NOL/(A) at MD \$ (14,045)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,888)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,734)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,827)
- 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) \$ (2,035)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,852
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 867
Changes in proportionate share	\$ 16	\$ 432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 3,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,150)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,607)
2 <sup>nd</sup> Fiscal Year	(1,451)
3 <sup>rd</sup> Fiscal Year	(180)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,150)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00688438%
Employer's proportionate share at MD	0.00775079%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,685)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,977)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,611)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,845)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,948)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,202)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,975
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 924
Changes in proportionate share	\$ 13	\$ 502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 3,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,404)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,740)
2 <sup>nd</sup> Fiscal Year	(1,565)
3 <sup>rd</sup> Fiscal Year	(194)
4 <sup>th</sup> Fiscal Year	95
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,404)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00429806%
Employer's proportionate share at MD	0.00386590%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,798)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,470)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,791)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,901)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (972)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 89
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (883)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 985
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 461
Changes in proportionate share	\$ 236	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 236	\$ 1,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,241)

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 <sup>st</sup> Fiscal Year	\$ (654)
2 <sup>nd</sup> Fiscal Year	(559)
3 <sup>rd</sup> Fiscal Year	(75)
4 <sup>th</sup> Fiscal Year	47
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,241)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00071359%  
Employer's proportionate share at MD 0.00071085%

Employer's proportionate share of system NOL/(A) at prior MD \$ (797)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,374)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,065)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,637)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (179)
- 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)** **\$ (180)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 181
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 85
Changes in proportionate share	\$ 1	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (137)
2 <sup>nd</sup> Fiscal Year	(123)
3 <sup>rd</sup> Fiscal Year	(16)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (268)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00160551%  
Employer's proportionate share at MD 0.00209840%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,792)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,055)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,144)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,831)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (527)
- 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) \$ (708)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 535
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 250
Changes in proportionate share	\$ 0	\$ 312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (574)
2 <sup>nd</sup> Fiscal Year	(493)
3 <sup>rd</sup> Fiscal Year	(60)
4 <sup>th</sup> Fiscal Year	26
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,101)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00201090%  
Employer's proportionate share at MD 0.00201536%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,245)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,894)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,019)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,640)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (506)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (538)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 514
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 240
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	\$ 788
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 <sup>st</sup> Fiscal Year	\$ (414)
2 <sup>nd</sup> Fiscal Year	(354)
3 <sup>rd</sup> Fiscal Year	(45)
4 <sup>th</sup> Fiscal Year	25
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (788)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00363274%
Employer's proportionate share at MD	0.00373237%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,055)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,212)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,591)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,593)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (938)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (990)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 951
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 445
Changes in proportionate share	\$ 0	\$ 84
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,487)

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 <sup>st</sup> Fiscal Year	\$ (772)
2 <sup>nd</sup> Fiscal Year	(678)
3 <sup>rd</sup> Fiscal Year	(84)
4 <sup>th</sup> Fiscal Year	46
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,487)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00057615%  
Employer's proportionate share at MD 0.00115083%

Employer's proportionate share of system NOL/(A) at prior MD \$ (643)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,224)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,724)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,650)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (289)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (393)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 293
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 137
Changes in proportionate share	\$ 64	\$ 315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 64	\$ 747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (683)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (324)
2 <sup>nd</sup> Fiscal Year	(334)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (683)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00778842%  
Employer's proportionate share at MD 0.00725475%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,694)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (14,019)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,868)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,703)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,823)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 170
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (1,653)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,849
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 865
Changes in proportionate share	\$ 380	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 380	\$ 2,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,375)

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 <sup>st</sup> Fiscal Year	\$ (1,224)
2 <sup>nd</sup> Fiscal Year	(1,095)
3 <sup>rd</sup> Fiscal Year	(145)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,375)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01171924%
Employer's proportionate share at MD	0.01196428%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,082)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (23,119)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,923)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (27,547)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,007)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (161)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,168)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,049
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,427
Changes in proportionate share	\$ 0	\$ 255
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,755)

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 <sup>st</sup> Fiscal Year	\$ (2,471)
2 <sup>nd</sup> Fiscal Year	(2,160)
3 <sup>rd</sup> Fiscal Year	(271)
4 <sup>th</sup> Fiscal Year	147
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,755)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00147500%  
Employer's proportionate share at MD 0.00121839%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,647)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,354)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,825)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,805)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (306)
- 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)** **\$ (242)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 310
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 145
Changes in proportionate share	\$ 143	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (172)
2 <sup>nd</sup> Fiscal Year	(146)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (322)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00448915%  
Employer's proportionate share at MD 0.00466070%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,011)  
**Employer's proportionate share of system NOL/(A) at MD \$ (9,006)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,982)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,731)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,171)
- 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) \$ (1,211)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,188
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 556
Changes in proportionate share	\$ 11	\$ 108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 1,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,850)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (946)
2 <sup>nd</sup> Fiscal Year	(855)
3 <sup>rd</sup> Fiscal Year	(106)
4 <sup>th</sup> Fiscal Year	57
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,850)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03925491%  
Employer's proportionate share at MD 0.03991227%

Employer's proportionate share of system NOL/(A) at prior MD \$ (43,819)  
**Employer's proportionate share of system NOL/(A) at MD \$ (77,125)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (59,792)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,894)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,030)
- 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) \$ (10,231)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,170
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,760
Changes in proportionate share	\$ 42	\$ 474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 15,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,442)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,933)
2 <sup>nd</sup> Fiscal Year	(7,103)
3 <sup>rd</sup> Fiscal Year	(897)
4 <sup>th</sup> Fiscal Year	490
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (15,442)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00191602%  
Employer's proportionate share at MD 0.00178453%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,139)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,448)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,673)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,109)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (448)
- 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) \$ (397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 455
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 213
Changes in proportionate share	\$ 91	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 91	\$ 672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (581)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (295)
2 <sup>nd</sup> Fiscal Year	(270)
3 <sup>rd</sup> Fiscal Year	(37)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (581)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.30141670%
Employer's proportionate share at MD	0.34048952%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (336,463)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (657,949)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (510,080)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (783,943)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (85,568)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (11,493)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (97,061)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 86,764
Changes of assumptions	\$ 0	\$ 682
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,612
Changes in proportionate share	\$ 0	\$ 23,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 151,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (151,139)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (77,309)
2 <sup>nd</sup> Fiscal Year	(69,477)
3 <sup>rd</sup> Fiscal Year	(8,535)
4 <sup>th</sup> Fiscal Year	4,183
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (151,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00030683%
Employer's proportionate share at MD	0.00052250%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (343)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,010)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (783)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,203)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (131)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (41)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (172)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 133
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 62
Changes in proportionate share	\$ 17	\$ 119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (144)
2 <sup>nd</sup> Fiscal Year	(142)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (298)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00523564%
Employer's proportionate share at MD	0.00544297%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,844)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,518)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,154)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,532)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,368)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,340)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,387
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 649
Changes in proportionate share	\$ 82	\$ 159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 82	\$ 2,206
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 <sup>st</sup> Fiscal Year	\$ (1,059)
2 <sup>nd</sup> Fiscal Year	(1,007)
3 <sup>rd</sup> Fiscal Year	(125)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> 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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00101204%  
Employer's proportionate share at MD 0.00084349%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,130)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,630)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,264)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,942)

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) \$ 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) \$ (174)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 215
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 101
Changes in proportionate share	\$ 92	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92	\$ 323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (231)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (124)
2 <sup>nd</sup> Fiscal Year	(102)
3 <sup>rd</sup> Fiscal Year	(15)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (231)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00075557%
Employer's proportionate share at MD	0.00085153%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (843)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,645)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,961)

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)	\$ (30)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (244)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 217
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 102
Changes in proportionate share	\$ 2	\$ 59
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 380
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 <sup>st</sup> Fiscal Year	\$ (194)
2 <sup>nd</sup> Fiscal Year	(173)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (378)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00604355%  
Employer's proportionate share at MD 0.00870007%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,746)  
**Employer's proportionate share of system NOL/(A) at MD \$ (16,812)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,033)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,031)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,186)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (628)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (2,814)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,217
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,038
Changes in proportionate share	\$ 104	\$ 1,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104	\$ 4,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,306)
2 <sup>nd</sup> Fiscal Year	(2,173)
3 <sup>rd</sup> Fiscal Year	(261)
4 <sup>th</sup> Fiscal Year	107
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (4,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07353015%
Employer's proportionate share at MD	0.07982694%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (82,080)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (154,254)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (119,587)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (183,794)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (20,061)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,056)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (22,117)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,342
Changes of assumptions	\$ 0	\$ 160
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,521
Changes in proportionate share	\$ 0	\$ 3,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 33,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,838)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,403)
2 <sup>nd</sup> Fiscal Year	(15,489)
3 <sup>rd</sup> Fiscal Year	(1,926)
4 <sup>th</sup> Fiscal Year	981
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (33,838)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00538675%
Employer's proportionate share at MD	0.00470119%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,013)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,084)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,043)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,824)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,181)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 60
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,121)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,198
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 561
Changes in proportionate share	\$ 375	\$ 151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 375	\$ 1,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,544)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (846)
2 <sup>nd</sup> Fiscal Year	(669)
3 <sup>rd</sup> Fiscal Year	(87)
4 <sup>th</sup> Fiscal Year	58
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,544)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00287717%  
Employer's proportionate share at MD 0.00288310%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,212)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,571)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,319)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,638)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (725)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (672)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 735
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 344
Changes in proportionate share	\$ 67	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 67	\$ 1,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,021)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (506)
2 <sup>nd</sup> Fiscal Year	(487)
3 <sup>rd</sup> Fiscal Year	(64)
4 <sup>th</sup> Fiscal Year	35
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,021)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00117707%
Employer's proportionate share at MD	0.00119477%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,314)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,309)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,790)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,751)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (300)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (304)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 304
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 143
Changes in proportionate share	\$ 3	\$ 11
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (457)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (235)
2 <sup>nd</sup> Fiscal Year	(212)
3 <sup>rd</sup> Fiscal Year	(26)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (457)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00635978%
Employer's proportionate share at MD	0.00684774%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,099)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,232)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,258)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,766)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,721)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,007)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,745
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 817
Changes in proportionate share	\$ 0	\$ 455
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,600)
2 <sup>nd</sup> Fiscal Year	(1,350)
3 <sup>rd</sup> Fiscal Year	(165)
4 <sup>th</sup> Fiscal Year	84
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,031)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00833430%
Employer's proportionate share at MD	0.00889836%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,303)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,195)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,330)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,488)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,236)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,499)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,267
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,061
Changes in proportionate share	\$ 0	\$ 431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,777)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,969)
2 <sup>nd</sup> Fiscal Year	(1,705)
3 <sup>rd</sup> Fiscal Year	(212)
4 <sup>th</sup> Fiscal Year	109
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,777)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00304986%  
Employer's proportionate share at MD 0.00322185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,404)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,226)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,827)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,418)

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) \$ (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) \$ (846)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 821
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 384
Changes in proportionate share	\$ 28	\$ 138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 1,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,321)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (673)
2 <sup>nd</sup> Fiscal Year	(613)
3 <sup>rd</sup> Fiscal Year	(75)
4 <sup>th</sup> Fiscal Year	40
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,321)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00265376%
Employer's proportionate share at MD	0.00317083%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,962)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,127)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,301)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (797)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (87)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (884)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 808
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 378
Changes in proportionate share	\$ 66	\$ 284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 66	\$ 1,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (697)
2 <sup>nd</sup> Fiscal Year	(670)
3 <sup>rd</sup> Fiscal Year	(83)
4 <sup>th</sup> Fiscal Year	39
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,410)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00078322%  
Employer's proportionate share at MD 0.00076964%

Employer's proportionate share of system NOL/(A) at prior MD \$ (874)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,487)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,153)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,772)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (193)
- 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) \$ (227)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 196
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 92
Changes in proportionate share	\$ 7	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 334
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 <sup>st</sup> Fiscal Year	\$ (181)
2 <sup>nd</sup> Fiscal Year	(137)
3 <sup>rd</sup> Fiscal Year	(17)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (327)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00115259%
Employer's proportionate share at MD	0.00141523%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,287)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,735)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,120)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,258)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (356)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (417)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 361
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 169
Changes in proportionate share	\$ 6	\$ 144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 677
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 <sup>st</sup> Fiscal Year	\$ (336)
2 <sup>nd</sup> Fiscal Year	(313)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (671)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00197127%
Employer's proportionate share at MD	0.00171000%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,200)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,304)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,937)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (430)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 51
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (379)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 436
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 204
Changes in proportionate share	\$ 146	\$ 26
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 146	\$ 669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (281)
2 <sup>nd</sup> Fiscal Year	(234)
3 <sup>rd</sup> Fiscal Year	(30)
4 <sup>th</sup> Fiscal Year	21
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (523)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00326616%
Employer's proportionate share at MD	0.00271481%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,646)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (5,246)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,067)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,251)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (682)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (684)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 692
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 324
Changes in proportionate share	\$ 306	\$ 196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 306	\$ 1,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (527)
2 <sup>nd</sup> Fiscal Year	(371)
3 <sup>rd</sup> Fiscal Year	(47)
4 <sup>th</sup> Fiscal Year	33
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (911)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00120743%
Employer's proportionate share at MD	0.00014213%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,348)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (275)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (213)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (327)

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)	\$ 445
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ 409</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17
Changes in proportionate share	\$ 758	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 758	\$ 53
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 398
2 <sup>nd</sup> Fiscal Year	281
3 <sup>rd</sup> Fiscal Year	24
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 705</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00353607%
Employer's proportionate share at MD	0.00365669%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,947)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,066)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,478)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,419)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (919)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (929)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 932
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 436
Changes in proportionate share	\$ 29	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 1,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,442)

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 <sup>st</sup> Fiscal Year	\$ (732)
2 <sup>nd</sup> Fiscal Year	(673)
3 <sup>rd</sup> Fiscal Year	(83)
4 <sup>th</sup> Fiscal Year	45
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,442)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00644613%
Employer's proportionate share at MD	0.00614187%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,196)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,868)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,201)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,141)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,544)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,450)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,565
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 733
Changes in proportionate share	\$ 244	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 244	\$ 2,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,097)

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 <sup>st</sup> Fiscal Year	\$ (1,081)
2 <sup>nd</sup> Fiscal Year	(964)
3 <sup>rd</sup> Fiscal Year	(127)
4 <sup>th</sup> Fiscal Year	75
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,097)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00048908%  
Employer's proportionate share at MD 0.00042487%

Employer's proportionate share of system NOL/(A) at prior MD \$ (546)  
**Employer's proportionate share of system NOL/(A) at MD \$ (821)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (636)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (978)

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) \$ (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) \$ (108)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 108
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 51
Changes in proportionate share	\$ 50	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (73)
2 <sup>nd</sup> Fiscal Year	(52)
3 <sup>rd</sup> Fiscal Year	(8)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (129)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00053213%
Employer's proportionate share at MD	0.00047191%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (594)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (912)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (707)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,087)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 12
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (107)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 56
Changes in proportionate share	\$ 33	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (78)
2 <sup>nd</sup> Fiscal Year	(67)
3 <sup>rd</sup> Fiscal Year	(7)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (146)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00021436%  
Employer's proportionate share at MD 0.00020175%

Employer's proportionate share of system NOL/(A) at prior MD \$ (239)  
**Employer's proportionate share of system NOL/(A) at MD \$ (390)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (302)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (465)

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) \$ (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) \$ (57)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 51
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24
Changes in proportionate share	\$ 7	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 80
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (41)
2 <sup>nd</sup> Fiscal Year	(32)
3 <sup>rd</sup> Fiscal Year	(3)
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (73)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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	\$ 136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (136)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00104844%  
Employer's proportionate share at MD 0.00162262%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,170)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,135)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,431)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,736)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (408)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (617)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 413
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 194
Changes in proportionate share	\$ 0	\$ 367
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (977)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (510)
2 <sup>nd</sup> Fiscal Year	(438)
3 <sup>rd</sup> Fiscal Year	(50)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (977)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.12117034%  
Employer's proportionate share at MD 0.12264278%

Employer's proportionate share of system NOL/(A) at prior MD \$ (135,259)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (236,990)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (183,728)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (282,373)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (30,821)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (426)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (31,247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 31,252
Changes of assumptions	\$ 0	\$ 246
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,628
Changes in proportionate share	\$ 218	\$ 1,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 218	\$ 47,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,170)

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 <sup>st</sup> Fiscal Year	\$ (24,227)
2 <sup>nd</sup> Fiscal Year	(21,704)
3 <sup>rd</sup> Fiscal Year	(2,746)
4 <sup>th</sup> Fiscal Year	1,507
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (47,170)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00441498%
Employer's proportionate share at MD	0.00320066%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,928)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,185)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (804)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 284
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (520)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 816
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 382
Changes in proportionate share	\$ 666	\$ 33
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 666	\$ 1,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (571)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (330)
2 <sup>nd</sup> Fiscal Year	(242)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	39
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (571)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.58338333%
Employer's proportionate share at MD	0.59796049%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (651,214)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,155,475)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (895,792)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,376,745)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (150,273)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,005)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (153,278)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152,373
Changes of assumptions	\$ 0	\$ 1,197
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,321
Changes in proportionate share	\$ 1,437	\$ 9,617
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,437	\$ 234,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233,071)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (119,220)
2 <sup>nd</sup> Fiscal Year	(107,619)
3 <sup>rd</sup> Fiscal Year	(13,578)
4 <sup>th</sup> Fiscal Year	7,347
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (233,071)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00699574%
Employer's proportionate share at MD	0.00717758%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,809)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,870)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,753)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,526)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,804)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,759)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,829
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 856
Changes in proportionate share	\$ 144	\$ 115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 144	\$ 2,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,670)

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 <sup>st</sup> Fiscal Year	\$ (1,338)
2 <sup>nd</sup> Fiscal Year	(1,257)
3 <sup>rd</sup> Fiscal Year	(164)
4 <sup>th</sup> Fiscal Year	88
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,670)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00558280%
Employer's proportionate share at MD	0.00517556%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,232)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,001)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,753)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,916)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,301)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,313)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,319
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 617
Changes in proportionate share	\$ 224	\$ 114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 224	\$ 2,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,836)

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 <sup>st</sup> Fiscal Year	\$ (994)
2 <sup>nd</sup> Fiscal Year	(804)
3 <sup>rd</sup> Fiscal Year	(102)
4 <sup>th</sup> Fiscal Year	64
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,836)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00898904%
Employer's proportionate share at MD	0.00901826%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,034)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,427)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,764)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 51
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,215)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,298
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,076
Changes in proportionate share	\$ 92	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92	\$ 3,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,325)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,690)
2 <sup>nd</sup> Fiscal Year	(1,546)
3 <sup>rd</sup> Fiscal Year	(199)
4 <sup>th</sup> Fiscal Year	111
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,325)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01191548%
Employer's proportionate share at MD	0.01219189%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,301)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (23,559)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (18,264)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (28,071)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,064)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,206)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,107
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,454
Changes in proportionate share	\$ 32	\$ 219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 4,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,772)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,472)
2 <sup>nd</sup> Fiscal Year	(2,173)
3 <sup>rd</sup> Fiscal Year	(277)
4 <sup>th</sup> Fiscal Year	150
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,772)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01411874%
Employer's proportionate share at MD	0.01570806%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (15,760)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (30,354)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (23,532)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (36,166)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,948)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,294)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,003
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,874
Changes in proportionate share	\$ 49	\$ 870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 6,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,729)

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 <sup>st</sup> Fiscal Year	\$ (3,403)
2 <sup>nd</sup> Fiscal Year	(3,132)
3 <sup>rd</sup> Fiscal Year	(387)
4 <sup>th</sup> Fiscal Year	193
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,729)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00051727%  
Employer's proportionate share at MD 0.00073780%

Employer's proportionate share of system NOL/(A) at prior MD \$ (577)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,426)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,105)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,699)

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) \$ (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)** **\$ (230)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 188
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 88
Changes in proportionate share	\$ 10	\$ 121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (190)
2 <sup>nd</sup> Fiscal Year	(185)
3 <sup>rd</sup> Fiscal Year	(23)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (388)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00278460%
Employer's proportionate share at MD	0.00301026%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,108)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (5,817)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,510)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,931)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (757)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (810)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 767
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 359
Changes in proportionate share	\$ 13	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 1,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,260)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (642)
2 <sup>nd</sup> Fiscal Year	(583)
3 <sup>rd</sup> Fiscal Year	(72)
4 <sup>th</sup> Fiscal Year	37
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,260)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00487784%
Employer's proportionate share at MD	0.00449095%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,445)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,678)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,728)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,340)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,129)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (995)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,144
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 536
Changes in proportionate share	\$ 243	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 243	\$ 1,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (747)
2 <sup>nd</sup> Fiscal Year	(678)
3 <sup>rd</sup> Fiscal Year	(89)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,459)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01437600%
Employer's proportionate share at MD	0.01028488%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,048)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (19,874)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,408)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (23,680)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,585)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 927
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,658)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,621
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,227
Changes in proportionate share	\$ 2,242	\$ 141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,242	\$ 4,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,768)

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 <sup>st</sup> Fiscal Year	\$ (1,041)
2 <sup>nd</sup> Fiscal Year	(733)
3 <sup>rd</sup> Fiscal Year	(119)
4 <sup>th</sup> Fiscal Year	126
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,768)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01020940%  
Employer's proportionate share at MD 0.00876864%

Employer's proportionate share of system NOL/(A) at prior MD \$ (11,396)  
**Employer's proportionate share of system NOL/(A) at MD \$ (16,944)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,136)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,189)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,204)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 394
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,810)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,234
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,046
Changes in proportionate share	\$ 812	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 812	\$ 3,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,509)

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 <sup>st</sup> Fiscal Year	\$ (1,313)
2 <sup>nd</sup> Fiscal Year	(1,147)
3 <sup>rd</sup> Fiscal Year	(157)
4 <sup>th</sup> Fiscal Year	108
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,509)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04484332%
Employer's proportionate share at MD	0.03720018%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (50,057)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (71,884)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (55,729)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (85,650)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,349)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 987
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (8,362)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,479
Changes of assumptions	\$ 0	\$ 74
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,437
Changes in proportionate share	\$ 4,188	\$ 927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,188	\$ 14,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,729)

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 <sup>st</sup> Fiscal Year	\$ (6,014)
2 <sup>nd</sup> Fiscal Year	(4,552)
3 <sup>rd</sup> Fiscal Year	(621)
4 <sup>th</sup> Fiscal Year	457
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (10,729)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00151577%
Employer's proportionate share at MD	0.00141710%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,692)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,738)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,123)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,263)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (356)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (339)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 361
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 169
Changes in proportionate share	\$ 54	\$ 14
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (258)
2 <sup>nd</sup> Fiscal Year	(223)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (493)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00112726%  
Employer's proportionate share at MD 0.00136907%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,258)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,646)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,051)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,152)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (344)
- 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) \$ (395)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 349
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 163
Changes in proportionate share	\$ 10	\$ 133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (319)
2 <sup>nd</sup> Fiscal Year	(299)
3 <sup>rd</sup> Fiscal Year	(37)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (638)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00458324%
Employer's proportionate share at MD	0.00455095%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,116)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,794)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,818)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,478)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,144)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,114)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,160
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 543
Changes in proportionate share	\$ 85	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 85	\$ 1,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,647)

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 <sup>st</sup> Fiscal Year	\$ (841)
2 <sup>nd</sup> Fiscal Year	(763)
3 <sup>rd</sup> Fiscal Year	(98)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,647)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00023618%
Employer's proportionate share at MD	0.00012377%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (264)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (239)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (185)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (285)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (31)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 11
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (20)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15
Changes in proportionate share	\$ 61	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 61	\$ 63
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10)
2 <sup>nd</sup> Fiscal Year	7
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00243161%  
Employer's proportionate share at MD 0.00178263%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,714)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,445)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,671)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,104)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (448)
- 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)** **\$ (341)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 454
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 213
Changes in proportionate share	\$ 359	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 359	\$ 760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (401)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (241)
2 <sup>nd</sup> Fiscal Year	(159)
3 <sup>rd</sup> Fiscal Year	(22)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (401)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01232949%  
Employer's proportionate share at MD 0.01313698%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,763)  
**Employer's proportionate share of system NOL/(A) at MD \$ (25,385)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,680)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,247)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,301)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (482)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,783)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,348
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,567
Changes in proportionate share	\$ 0	\$ 716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,984)
2 <sup>nd</sup> Fiscal Year	(2,525)
3 <sup>rd</sup> Fiscal Year	(310)
4 <sup>th</sup> Fiscal Year	161
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (5,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00749268%
Employer's proportionate share at MD	0.00739118%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,364)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,282)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,073)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,017)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,857)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,863)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,883
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 882
Changes in proportionate share	\$ 56	\$ 29
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 2,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,753)

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 <sup>st</sup> Fiscal Year	\$ (1,428)
2 <sup>nd</sup> Fiscal Year	(1,257)
3 <sup>rd</sup> Fiscal Year	(159)
4 <sup>th</sup> Fiscal Year	91
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,753)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00379471%  
Employer's proportionate share at MD 0.00378935%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,236)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (7,322)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,677)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,725)

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) \$ (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)** **\$ (966)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 966
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 452
Changes in proportionate share	\$ 3	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 1,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,431)

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 <sup>st</sup> Fiscal Year	\$ (740)
2 <sup>nd</sup> Fiscal Year	(655)
3 <sup>rd</sup> Fiscal Year	(83)
4 <sup>th</sup> Fiscal Year	47
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,431)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06265082%
Employer's proportionate share at MD	0.06593281%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (69,935)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (127,406)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (98,773)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (151,804)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (16,570)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,037)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (21,607)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,801
Changes of assumptions	\$ 0	\$ 132
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,864
Changes in proportionate share	\$ 52	\$ 7,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 52	\$ 32,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,073)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,804)
2 <sup>nd</sup> Fiscal Year	(13,537)
3 <sup>rd</sup> Fiscal Year	(1,542)
4 <sup>th</sup> Fiscal Year	810
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,073)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00418479%
Employer's proportionate share at MD	0.00436163%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,671)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,428)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,534)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,042)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,096)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,142)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,111
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 520
Changes in proportionate share	\$ 48	\$ 182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 1,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (907)
2 <sup>nd</sup> Fiscal Year	(820)
3 <sup>rd</sup> Fiscal Year	(101)
4 <sup>th</sup> Fiscal Year	54
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,774)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06600722%
Employer's proportionate share at MD	0.06624451%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (73,682)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (128,008)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (99,239)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (152,521)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (16,648)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (16,819)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,880
Changes of assumptions	\$ 0	\$ 133
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,901
Changes in proportionate share	\$ 97	\$ 258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 97	\$ 25,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,075)

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 <sup>st</sup> Fiscal Year	\$ (12,923)
2 <sup>nd</sup> Fiscal Year	(11,499)
3 <sup>rd</sup> Fiscal Year	(1,468)
4 <sup>th</sup> Fiscal Year	814
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (25,075)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00440223%
Employer's proportionate share at MD	0.00491485%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,914)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,497)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,316)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,235)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,426)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,252
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 586
Changes in proportionate share	\$ 0	\$ 325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,173)

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 <sup>st</sup> Fiscal Year	\$ (1,126)
2 <sup>nd</sup> Fiscal Year	(987)
3 <sup>rd</sup> Fiscal Year	(120)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,173)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00119245%  
Employer's proportionate share at MD 0.00148450%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,331)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,869)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,224)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,418)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (373)
- 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) \$ (488)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 378
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 177
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	\$ 750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (750)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (393)
2 <sup>nd</sup> Fiscal Year	(335)
3 <sup>rd</sup> Fiscal Year	(41)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (750)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00217695%
Employer's proportionate share at MD	0.00231223%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,430)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,468)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,464)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,324)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (581)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (622)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 589
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 276
Changes in proportionate share	\$ 5	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (944)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (484)
2 <sup>nd</sup> Fiscal Year	(433)
3 <sup>rd</sup> Fiscal Year	(55)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (944)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00116209%
Employer's proportionate share at MD	0.00122710%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,297)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,371)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,838)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,825)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (34)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (342)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 146
Changes in proportionate share	\$ 23	\$ 100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (538)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (280)
2 <sup>nd</sup> Fiscal Year	(244)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (538)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01177045%
Employer's proportionate share at MD	0.01126315%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,139)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (21,764)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (16,873)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (25,932)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,831)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,801)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,870
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,343
Changes in proportionate share	\$ 278	\$ 118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 278	\$ 4,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,076)

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 <sup>st</sup> Fiscal Year	\$ (2,140)
2 <sup>nd</sup> Fiscal Year	(1,839)
3 <sup>rd</sup> Fiscal Year	(235)
4 <sup>th</sup> Fiscal Year	138
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,076)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00326097%
Employer's proportionate share at MD	0.00401769%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,640)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,764)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,250)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,010)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,220)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,024
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 479
Changes in proportionate share	\$ 27	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 27	\$ 1,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,965)

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 <sup>st</sup> Fiscal Year	\$ (997)
2 <sup>nd</sup> Fiscal Year	(908)
3 <sup>rd</sup> Fiscal Year	(110)
4 <sup>th</sup> Fiscal Year	49
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,965)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03304562%
Employer's proportionate share at MD	0.03662577%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (36,888)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (70,774)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (54,868)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (84,327)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,204)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,323)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,527)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,333
Changes of assumptions	\$ 0	\$ 73
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,368
Changes in proportionate share	\$ 0	\$ 2,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 16,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,126)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,346)
2 <sup>nd</sup> Fiscal Year	(7,330)
3 <sup>rd</sup> Fiscal Year	(901)
4 <sup>th</sup> Fiscal Year	450
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,126)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00094737%
Employer's proportionate share at MD	0.00077972%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,058)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,507)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,168)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,795)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (196)
▪ Net amortization of employer-specific deferred amounts from:	
○ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (149)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 199
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 93
Changes in proportionate share	\$ 95	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 296
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 <sup>st</sup> Fiscal Year	\$ (104)
2 <sup>nd</sup> Fiscal Year	(92)
3 <sup>rd</sup> Fiscal Year	(14)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (201)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00136239%  
Employer's proportionate share at MD 0.00140384%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,521)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,713)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,103)
- 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) \$ (353)
- 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) \$ (369)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 358
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 167
Changes in proportionate share	\$ 0	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (287)
2 <sup>nd</sup> Fiscal Year	(255)
3 <sup>rd</sup> Fiscal Year	(31)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (556)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00631525%
Employer's proportionate share at MD	0.00694721%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,050)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,425)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,995)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,746)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,930)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,770
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 829
Changes in proportionate share	\$ 0	\$ 361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,974)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,522)
2 <sup>nd</sup> Fiscal Year	(1,368)
3 <sup>rd</sup> Fiscal Year	(169)
4 <sup>th</sup> Fiscal Year	85
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,974)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00529596%
Employer's proportionate share at MD	0.00571831%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,912)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,050)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,566)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,166)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,437)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,502)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,457
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 682
Changes in proportionate share	\$ 33	\$ 231
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 2,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,183)
2 <sup>nd</sup> Fiscal Year	(1,098)
3 <sup>rd</sup> Fiscal Year	(137)
4 <sup>th</sup> Fiscal Year	70
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00642172%
Employer's proportionate share at MD	0.00788242%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,168)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,232)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,808)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,148)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,981)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (377)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,358)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,009
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 940
Changes in proportionate share	\$ 95	\$ 850
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 3,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,720)

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 <sup>st</sup> Fiscal Year	\$ (1,880)
2 <sup>nd</sup> Fiscal Year	(1,724)
3 <sup>rd</sup> Fiscal Year	(213)
4 <sup>th</sup> Fiscal Year	97
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,720)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00146111%  
Employer's proportionate share at MD 0.00113650%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,631)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,196)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,703)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,617)

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) \$ 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) \$ (213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 290
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 136
Changes in proportionate share	\$ 178	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 178	\$ 437
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 <sup>st</sup> Fiscal Year	\$ (143)
2 <sup>nd</sup> Fiscal Year	(112)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (259)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06304601%
Employer's proportionate share at MD	0.06739506%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (70,376)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (130,232)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (100,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (155,170)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (16,937)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,469)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (18,406)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,174
Changes of assumptions	\$ 0	\$ 135
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,038
Changes in proportionate share	\$ 33	\$ 2,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 27,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,948)

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 <sup>st</sup> Fiscal Year	\$ (14,389)
2 <sup>nd</sup> Fiscal Year	(12,787)
3 <sup>rd</sup> Fiscal Year	(1,600)
4 <sup>th</sup> Fiscal Year	828
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (27,948)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00172324%
Employer's proportionate share at MD	0.00177981%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,924)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,439)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,666)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,098)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (447)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (475)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 454
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 212
Changes in proportionate share	\$ 0	\$ 41
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (711)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (369)
2 <sup>nd</sup> Fiscal Year	(323)
3 <sup>rd</sup> Fiscal Year	(40)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (711)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00335969%
Employer's proportionate share at MD	0.00338827%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,750)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,547)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,076)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,801)

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)	\$ (5)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (857)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 863
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 404
Changes in proportionate share	\$ 4	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 1,293
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 <sup>st</sup> Fiscal Year	\$ (661)
2 <sup>nd</sup> Fiscal Year	(593)
3 <sup>rd</sup> Fiscal Year	(77)
4 <sup>th</sup> Fiscal Year	42
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,289)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00136200%  
Employer's proportionate share at MD 0.00109851%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,520)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,123)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,646)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,529)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (276)
- 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)** **\$ (204)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 280
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 131
Changes in proportionate share	\$ 147	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 147	\$ 413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (140)
2 <sup>nd</sup> Fiscal Year	(121)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	13
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (266)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00485567%  
Employer's proportionate share at MD 0.00525291%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,420)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (10,151)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,869)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,094)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,320)
- 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)** **\$ (1,383)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,339
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 627
Changes in proportionate share	\$ 28	\$ 217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 2,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,166)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,092)
2 <sup>nd</sup> Fiscal Year	(1,013)
3 <sup>rd</sup> Fiscal Year	(125)
4 <sup>th</sup> Fiscal Year	65
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00624448%  
Employer's proportionate share at MD 0.00608332%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,971)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (11,755)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,113)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,006)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,529)
- 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)** **\$ (1,510)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,550
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 726
Changes in proportionate share	\$ 88	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 88	\$ 2,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,156)
2 <sup>nd</sup> Fiscal Year	(1,015)
3 <sup>rd</sup> Fiscal Year	(130)
4 <sup>th</sup> Fiscal Year	75
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,227)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00428783%  
Employer's proportionate share at MD 0.00423740%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,786)  
**Employer's proportionate share of system NOL/(A) at MD \$ (8,188)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,348)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,756)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,065)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 5
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,080
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 505
Changes in proportionate share	\$ 42	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 42	\$ 1,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,587)

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 <sup>st</sup> Fiscal Year	\$ (819)
2 <sup>nd</sup> Fiscal Year	(728)
3 <sup>rd</sup> Fiscal Year	(93)
4 <sup>th</sup> Fiscal Year	52
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,587)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00595634%
Employer's proportionate share at MD	0.00447624%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,649)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,650)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,706)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,306)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,125)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 306
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (819)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,141
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 534
Changes in proportionate share	\$ 811	\$ 82
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 811	\$ 1,766
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 <sup>st</sup> Fiscal Year	\$ (549)
2 <sup>nd</sup> Fiscal Year	(400)
3 <sup>rd</sup> Fiscal Year	(60)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (955)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00932428%
Employer's proportionate share at MD	0.00822526%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,408)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,894)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,322)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,938)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,067)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 326
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,741)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,096
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 981
Changes in proportionate share	\$ 632	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 632	\$ 3,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,461)

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 <sup>st</sup> Fiscal Year	\$ (1,274)
2 <sup>nd</sup> Fiscal Year	(1,135)
3 <sup>rd</sup> Fiscal Year	(154)
4 <sup>th</sup> Fiscal Year	101
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,461)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00495878%
Employer's proportionate share at MD	0.00511781%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,535)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,889)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,783)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,286)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,376)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,304
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 610
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	\$ 2,049
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 <sup>st</sup> Fiscal Year	\$ (1,067)
2 <sup>nd</sup> Fiscal Year	(929)
3 <sup>rd</sup> Fiscal Year	(116)
4 <sup>th</sup> Fiscal Year	63
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,049)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04469992%
Employer's proportionate share at MD	0.04014226%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,897)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (77,569)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (60,136)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (92,424)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,088)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,281)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,229
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,788
Changes in proportionate share	\$ 2,498	\$ 1,008
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,498	\$ 16,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,607)

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 <sup>st</sup> Fiscal Year	\$ (7,559)
2 <sup>nd</sup> Fiscal Year	(5,775)
3 <sup>rd</sup> Fiscal Year	(766)
4 <sup>th</sup> Fiscal Year	493
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,607)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01731775%
Employer's proportionate share at MD	0.01701250%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,331)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (32,874)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (25,486)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (39,170)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,275)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,301)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,335
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,029
Changes in proportionate share	\$ 167	\$ 100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 167	\$ 6,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,331)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,296)
2 <sup>nd</sup> Fiscal Year	(2,876)
3 <sup>rd</sup> Fiscal Year	(368)
4 <sup>th</sup> Fiscal Year	209
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,331)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00107042%  
Employer's proportionate share at MD 0.00132725%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,195)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,565)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,988)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,056)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (334)
- 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) \$ (373)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 338
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 158
Changes in proportionate share	\$ 48	\$ 146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (293)
2 <sup>nd</sup> Fiscal Year	(285)
3 <sup>rd</sup> Fiscal Year	(36)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (597)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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) \$ (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	\$ 4	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 13
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00478750%
Employer's proportionate share at MD	0.00482800%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,344)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,329)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,233)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,116)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,213)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,238)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,230
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 576
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	\$ 1,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,849)

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 <sup>st</sup> Fiscal Year	\$ (955)
2 <sup>nd</sup> Fiscal Year	(846)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	59
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,849)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01851728%
Employer's proportionate share at MD	0.01938515%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (20,670)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (37,459)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (29,040)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (44,632)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,872)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,088)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,940
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,312
Changes in proportionate share	\$ 65	\$ 584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 65	\$ 7,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,810)

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 <sup>st</sup> Fiscal Year	\$ (3,993)
2 <sup>nd</sup> Fiscal Year	(3,603)
3 <sup>rd</sup> Fiscal Year	(452)
4 <sup>th</sup> Fiscal Year	238
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,810)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00180522%  
Employer's proportionate share at MD 0.00176484%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,015)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,410)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,644)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,063)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (444)
- 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)** **\$ (489)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 450
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 210
Changes in proportionate share	\$ 22	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (694)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (376)
2 <sup>nd</sup> Fiscal Year	(300)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (694)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00338854%  
Employer's proportionate share at MD 0.00197473%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,783)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,816)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,958)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,547)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (496)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 444
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 503
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 236
Changes in proportionate share	\$ 845	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 845	\$ 743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49
2 <sup>nd</sup> Fiscal Year	36
3 <sup>rd</sup> Fiscal Year	(8)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 102</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00101752%  
Employer's proportionate share at MD 0.00100616%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,136)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,944)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,507)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,317)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (253)
- 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) \$ (257)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 256
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 120
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	\$ 382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (196)
2 <sup>nd</sup> Fiscal Year	(171)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (375)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00089456%  
Employer's proportionate share at MD 0.00240748%

Employer's proportionate share of system NOL/(A) at prior MD \$ (999)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,652)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,607)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,543)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (605)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (362)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (967)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 613
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 287
Changes in proportionate share	\$ 38	\$ 829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 38	\$ 1,734
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 <sup>st</sup> Fiscal Year	\$ (829)
2 <sup>nd</sup> Fiscal Year	(804)
3 <sup>rd</sup> Fiscal Year	(92)
4 <sup>th</sup> Fiscal Year	30
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,696)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.29320849%
Employer's proportionate share at MD	0.30429247%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (327,300)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (588,003)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (455,854)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (700,603)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (76,472)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,539)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (81,011)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 77,540
Changes of assumptions	\$ 0	\$ 609
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,294
Changes in proportionate share	\$ 0	\$ 7,961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 122,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (122,404)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (63,238)
2 <sup>nd</sup> Fiscal Year	(55,900)
3 <sup>rd</sup> Fiscal Year	(7,005)
4 <sup>th</sup> Fiscal Year	3,739
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (122,404)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02139457%
Employer's proportionate share at MD	0.02116789%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (23,882)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (40,904)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (31,711)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (48,737)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,320)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 162
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,158)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,394
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,525
Changes in proportionate share	\$ 225	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 225	\$ 7,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,736)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,946)
2 <sup>nd</sup> Fiscal Year	(3,589)
3 <sup>rd</sup> Fiscal Year	(461)
4 <sup>th</sup> Fiscal Year	260
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,736)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00418129%  
Employer's proportionate share at MD 0.00383359%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,667)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (7,408)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,743)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,826)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (963)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (893)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 977
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 457
Changes in proportionate share	\$ 190	\$ 21
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 190	\$ 1,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,273)

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 <sup>st</sup> Fiscal Year	\$ (669)
2 <sup>nd</sup> Fiscal Year	(574)
3 <sup>rd</sup> Fiscal Year	(77)
4 <sup>th</sup> Fiscal Year	47
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,273)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00160074%  
Employer's proportionate share at MD 0.00195176%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,787)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,772)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,924)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,494)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (490)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (575)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 497
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 233
Changes in proportionate share	\$ 7	\$ 192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (919)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (464)
2 <sup>nd</sup> Fiscal Year	(428)
3 <sup>rd</sup> Fiscal Year	(51)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (919)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01071892%
Employer's proportionate share at MD	0.01162856%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,965)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (22,471)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,420)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (26,774)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,922)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,208)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,963
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,387
Changes in proportionate share	\$ 44	\$ 558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 44	\$ 4,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,887)

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 <sup>st</sup> Fiscal Year	\$ (2,510)
2 <sup>nd</sup> Fiscal Year	(2,240)
3 <sup>rd</sup> Fiscal Year	(281)
4 <sup>th</sup> Fiscal Year	143
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,887)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01519985%  
Employer's proportionate share at MD 0.01666128%

Employer's proportionate share of system NOL/(A) at prior MD \$ (16,967)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (32,196)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,960)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,361)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,187)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (515)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (4,702)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,246
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,987
Changes in proportionate share	\$ 1	\$ 978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 7,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,243)

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 <sup>st</sup> Fiscal Year	\$ (3,738)
2 <sup>nd</sup> Fiscal Year	(3,303)
3 <sup>rd</sup> Fiscal Year	(407)
4 <sup>th</sup> Fiscal Year	205
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,243)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00867683%  
Employer's proportionate share at MD 0.00865934%

Employer's proportionate share of system NOL/(A) at prior MD \$ (9,686)  
**Employer's proportionate share of system NOL/(A) at MD \$ (16,733)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,972)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,937)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,176)
- 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) \$ (2,141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,207
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,033
Changes in proportionate share	\$ 80	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 3,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,194)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,631)
2 <sup>nd</sup> Fiscal Year	(1,478)
3 <sup>rd</sup> Fiscal Year	(191)
4 <sup>th</sup> Fiscal Year	106
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,194)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00129126%  
Employer's proportionate share at MD 0.00171759%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,441)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,319)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,573)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,955)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (432)
- 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) \$ (554)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 438
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 205
Changes in proportionate share	\$ 9	\$ 261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (456)
2 <sup>nd</sup> Fiscal Year	(413)
3 <sup>rd</sup> Fiscal Year	(50)
4 <sup>th</sup> Fiscal Year	21
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (898)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00165213%
Employer's proportionate share at MD	0.00115424%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,844)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,230)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,729)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,658)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 123
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (167)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 294
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 138
Changes in proportionate share	\$ 273	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 273	\$ 442
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 <sup>st</sup> Fiscal Year	\$ (98)
2 <sup>nd</sup> Fiscal Year	(73)
3 <sup>rd</sup> Fiscal Year	(12)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (169)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02950930%
Employer's proportionate share at MD	0.02949741%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (32,940)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (57,000)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (44,189)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (67,915)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,413)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,455)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,517
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,518
Changes in proportionate share	\$ 47	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 11,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,721)
2 <sup>nd</sup> Fiscal Year	(5,091)
3 <sup>rd</sup> Fiscal Year	(651)
4 <sup>th</sup> Fiscal Year	362
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,101)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00332187%  
Employer's proportionate share at MD 0.00298474%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,708)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,768)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,471)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,872)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (750)
- 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) \$ (758)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 761
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 356
Changes in proportionate share	\$ 184	\$ 103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 184	\$ 1,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (575)
2 <sup>nd</sup> Fiscal Year	(445)
3 <sup>rd</sup> Fiscal Year	(58)
4 <sup>th</sup> Fiscal Year	37
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00302707%  
Employer's proportionate share at MD 0.00310077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,379)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,992)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,645)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,139)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (779)
- 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) \$ (804)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 790
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 370
Changes in proportionate share	\$ 5	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 1,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (621)
2 <sup>nd</sup> Fiscal Year	(555)
3 <sup>rd</sup> Fiscal Year	(70)
4 <sup>th</sup> Fiscal Year	38
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,209)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00263041%  
Employer's proportionate share at MD 0.00253077%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,936)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,890)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,791)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,827)

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) \$ 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) \$ (612)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 645
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 302
Changes in proportionate share	\$ 86	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 86	\$ 972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (459)
2 <sup>nd</sup> Fiscal Year	(404)
3 <sup>rd</sup> Fiscal Year	(54)
4 <sup>th</sup> Fiscal Year	31
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (886)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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) \$ 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	\$ 71	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 15
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 39
2 <sup>nd</sup> Fiscal Year	17
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 56</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00165105%
Employer's proportionate share at MD	0.00127630%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,843)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,466)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,912)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,939)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (321)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (240)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 325
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 152
Changes in proportionate share	\$ 208	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 208	\$ 508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (167)
2 <sup>nd</sup> Fiscal Year	(130)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (300)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00393334%
Employer's proportionate share at MD	0.00316898%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,391)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,124)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,747)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,296)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (796)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (648)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 808
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 378
Changes in proportionate share	\$ 419	\$ 47
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 419	\$ 1,239
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 <sup>st</sup> Fiscal Year	\$ (455)
2 <sup>nd</sup> Fiscal Year	(355)
3 <sup>rd</sup> Fiscal Year	(49)
4 <sup>th</sup> Fiscal Year	39
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (820)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00052850%  
Employer's proportionate share at MD 0.00116877%

Employer's proportionate share of system NOL/(A) at prior MD \$ (590)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,258)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,751)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,691)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (294)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (190)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (484)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 298
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 139
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	\$ 812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (812)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (413)
2 <sup>nd</sup> Fiscal Year	(371)
3 <sup>rd</sup> Fiscal Year	(43)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (812)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03105472%
Employer's proportionate share at MD	0.03009019%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (34,665)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (58,145)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (45,077)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (69,280)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,562)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,519)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,668
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,589
Changes in proportionate share	\$ 530	\$ 278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 530	\$ 11,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,065)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,776)
2 <sup>nd</sup> Fiscal Year	(5,018)
3 <sup>rd</sup> Fiscal Year	(640)
4 <sup>th</sup> Fiscal Year	370
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,065)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00176685%  
Employer's proportionate share at MD 0.00180878%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,972)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,495)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,710)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,165)

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) \$ (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)** **\$ (477)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 461
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 216
Changes in proportionate share	\$ 11	\$ 58
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (728)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (378)
2 <sup>nd</sup> Fiscal Year	(331)
3 <sup>rd</sup> Fiscal Year	(41)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (728)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00041548%
Employer's proportionate share at MD	0.00044623%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (464)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (862)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (668)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,027)

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)	\$ (9)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (121)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 114
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 53
Changes in proportionate share	\$ 0	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (187)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (96)
2 <sup>nd</sup> Fiscal Year	(85)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (187)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04981126%  
Employer's proportionate share at MD 0.05402873%

Employer's proportionate share of system NOL/(A) at prior MD \$ (55,603)  
**Employer's proportionate share of system NOL/(A) at MD \$ (104,403)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (80,939)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (124,396)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,578)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (3,319)
  - 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) \$ (16,897)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,768
Changes of assumptions	\$ 0	\$ 108
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,444
Changes in proportionate share	\$ 0	\$ 4,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 24,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,354)

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 <sup>st</sup> Fiscal Year	\$ (13,183)
2 <sup>nd</sup> Fiscal Year	(10,531)
3 <sup>rd</sup> Fiscal Year	(1,303)
4 <sup>th</sup> Fiscal Year	664
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,354)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00084568%
Employer's proportionate share at MD	0.00067540%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (944)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,305)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,012)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,555)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (170)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (139)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 172
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 81
Changes in proportionate share	\$ 93	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 93	\$ 270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (177)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (100)
2 <sup>nd</sup> Fiscal Year	(74)
3 <sup>rd</sup> Fiscal Year	(12)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (177)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00100900%  
Employer's proportionate share at MD 0.00094185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,126)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,820)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,411)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,169)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (237)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (229)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 240
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 112
Changes in proportionate share	\$ 37	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 37	\$ 361
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 <sup>st</sup> Fiscal Year	\$ (172)
2 <sup>nd</sup> Fiscal Year	(146)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> 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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00036249%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (700)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (543)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (835)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (83)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (174)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 92
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 43
Changes in proportionate share	\$ 16	\$ 199
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (319)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (152)
2 <sup>nd</sup> Fiscal Year	(155)
3 <sup>rd</sup> Fiscal Year	(17)
4 <sup>th</sup> Fiscal Year	4
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (319)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00464345%
Employer's proportionate share at MD	0.00487664%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,183)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,423)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,306)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,228)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (47)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,273)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,243
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 582
Changes in proportionate share	\$ 23	\$ 153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 23	\$ 1,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,965)

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 <sup>st</sup> Fiscal Year	\$ (1,002)
2 <sup>nd</sup> Fiscal Year	(910)
3 <sup>rd</sup> Fiscal Year	(113)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,965)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00038389%  
Employer's proportionate share at MD 0.00050261%

Employer's proportionate share of system NOL/(A) at prior MD \$ (429)  
**Employer's proportionate share of system NOL/(A) at MD \$ (971)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (753)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,157)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (126)
- 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) \$ (140)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 128
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 60
Changes in proportionate share	\$ 22	\$ 66
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (112)
2 <sup>nd</sup> Fiscal Year	(113)
3 <sup>rd</sup> Fiscal Year	(14)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (233)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00294111%  
Employer's proportionate share at MD 0.00262554%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,283)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,073)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,933)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,045)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (660)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (595)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 669
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 313
Changes in proportionate share	\$ 173	\$ 15
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 1,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (440)
2 <sup>nd</sup> Fiscal Year	(373)
3 <sup>rd</sup> Fiscal Year	(49)
4 <sup>th</sup> Fiscal Year	32
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (829)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00219845%
Employer's proportionate share at MD	0.00223153%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,454)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,312)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,343)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,138)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (561)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (600)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 569
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 266
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	\$ 891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (469)
2 <sup>nd</sup> Fiscal Year	(400)
3 <sup>rd</sup> Fiscal Year	(49)
4 <sup>th</sup> Fiscal Year	27
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (891)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00209084%  
Employer's proportionate share at MD 0.00215278%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,334)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,160)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,225)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,957)

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) \$ (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) \$ (565)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 549
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 257
Changes in proportionate share	\$ 5	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (857)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (440)
2 <sup>nd</sup> Fiscal Year	(393)
3 <sup>rd</sup> Fiscal Year	(50)
4 <sup>th</sup> Fiscal Year	26
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00090789%  
Employer's proportionate share at MD 0.00130488%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,013)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,521)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,955)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,004)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (328)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (437)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 333
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 156
Changes in proportionate share	\$ 15	\$ 251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (728)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (366)
2 <sup>nd</sup> Fiscal Year	(339)
3 <sup>rd</sup> Fiscal Year	(38)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (728)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01239358%
Employer's proportionate share at MD	0.01523001%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,835)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (29,430)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,816)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (35,066)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,827)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (765)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,592)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,881
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,817
Changes in proportionate share	\$ 0	\$ 1,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,702)
2 <sup>nd</sup> Fiscal Year	(3,375)
3 <sup>rd</sup> Fiscal Year	(410)
4 <sup>th</sup> Fiscal Year	187
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,300)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00481517%
Employer's proportionate share at MD	0.00487539%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,375)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,421)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,304)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,225)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,225)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (84)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,309)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,242
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 582
Changes in proportionate share	\$ 0	\$ 84
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,008)
2 <sup>nd</sup> Fiscal Year	(859)
3 <sup>rd</sup> Fiscal Year	(111)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,918)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00477360%
Employer's proportionate share at MD	0.00500768%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,329)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,677)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,502)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,530)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,258)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,272)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,276
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 597
Changes in proportionate share	\$ 47	\$ 128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 2,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,964)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (989)
2 <sup>nd</sup> Fiscal Year	(920)
3 <sup>rd</sup> Fiscal Year	(117)
4 <sup>th</sup> Fiscal Year	62
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,964)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00269151%  
Employer's proportionate share at MD 0.00230431%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,004)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,453)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,452)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,305)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (579)
- 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) \$ (474)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 587
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
Changes in proportionate share	\$ 244	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 244	\$ 883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (639)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (335)
2 <sup>nd</sup> Fiscal Year	(291)
3 <sup>rd</sup> Fiscal Year	(41)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (639)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00924486%
Employer's proportionate share at MD	0.01428874%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,320)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (27,611)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (21,406)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (32,898)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,591)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,782)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,373)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,641
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,704
Changes in proportionate share	\$ 0	\$ 3,277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,651)

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 <sup>st</sup> Fiscal Year	\$ (4,499)
2 <sup>nd</sup> Fiscal Year	(3,881)
3 <sup>rd</sup> Fiscal Year	(446)
4 <sup>th</sup> Fiscal Year	176
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,651)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00772115%
Employer's proportionate share at MD	0.00695386%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,619)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,437)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,011)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,748)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,683)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,772
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 829
Changes in proportionate share	\$ 421	\$ 173
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 421	\$ 2,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,367)

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 <sup>st</sup> Fiscal Year	\$ (1,278)
2 <sup>nd</sup> Fiscal Year	(1,042)
3 <sup>rd</sup> Fiscal Year	(132)
4 <sup>th</sup> Fiscal Year	85
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,367)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00143121%
Employer's proportionate share at MD	0.00182357%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,598)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,524)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,732)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,199)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (107)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (565)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 465
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 218
Changes in proportionate share	\$ 0	\$ 219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (906)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (459)
2 <sup>nd</sup> Fiscal Year	(417)
3 <sup>rd</sup> Fiscal Year	(51)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (906)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00129141%
Employer's proportionate share at MD	0.00122972%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,442)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,376)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,842)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,831)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (309)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 25
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (284)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 147
Changes in proportionate share	\$ 49	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (431)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (221)
2 <sup>nd</sup> Fiscal Year	(201)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (431)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00057892%
Employer's proportionate share at MD	0.00080769%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (646)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,561)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,210)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,860)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (203)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (271)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 206
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 96
Changes in proportionate share	\$ 0	\$ 132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (221)
2 <sup>nd</sup> Fiscal Year	(202)
3 <sup>rd</sup> Fiscal Year	(23)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (436)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00106182%  
Employer's proportionate share at MD 0.00128142%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,185)  
**Employer's proportionate share of system NOL/(A) at MD \$ (2,476)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,920)
- 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) \$ (322)
- 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) \$ (384)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 327
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 153
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	\$ 608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (608)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (308)
2 <sup>nd</sup> Fiscal Year	(281)
3 <sup>rd</sup> Fiscal Year	(34)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (608)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00234062%  
Employer's proportionate share at MD 0.00230318%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,613)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,451)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,450)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,303)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (579)
- 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)** **\$ (635)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 587
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 275
Changes in proportionate share	\$ 20	\$ 87
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (934)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (502)
2 <sup>nd</sup> Fiscal Year	(408)
3 <sup>rd</sup> Fiscal Year	(51)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00206990%  
Employer's proportionate share at MD 0.00173281%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,311)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,348)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,596)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,990)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (435)
- 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) \$ (341)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 442
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 207
Changes in proportionate share	\$ 191	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 191	\$ 657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (245)
2 <sup>nd</sup> Fiscal Year	(212)
3 <sup>rd</sup> Fiscal Year	(30)
4 <sup>th</sup> Fiscal Year	21
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (466)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00004754%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (53)  
**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	\$ 54	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 1
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33
2 <sup>nd</sup> Fiscal Year	18
3 <sup>rd</sup> Fiscal Year	2
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 53</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00196361%
Employer's proportionate share at MD	0.00339506%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,192)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,560)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,086)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,817)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (853)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (332)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,185)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 865
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 405
Changes in proportionate share	\$ 71	\$ 793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 2,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,999)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (985)
2 <sup>nd</sup> Fiscal Year	(944)
3 <sup>rd</sup> Fiscal Year	(111)
4 <sup>th</sup> Fiscal Year	42
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,999)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00015184%  
Employer's proportionate share at MD 0.00019391%

Employer's proportionate share of system NOL/(A) at prior MD \$ (169)  
**Employer's proportionate share of system NOL/(A) at MD \$ (375)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (290)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (446)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49)
- 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) \$ (36)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23
Changes in proportionate share	\$ 33	\$ 25
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 97
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24)
2 <sup>nd</sup> Fiscal Year	(38)
3 <sup>rd</sup> Fiscal Year	(5)
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (64)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00001056%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12)  
**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) \$ 2
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00070486%  
Employer's proportionate share at MD 0.00076172%

Employer's proportionate share of system NOL/(A) at prior MD \$ (787)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,472)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,141)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,754)

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) \$ (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)** **\$ (219)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 194
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 91
Changes in proportionate share	\$ 0	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (335)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (176)
2 <sup>nd</sup> Fiscal Year	(150)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (335)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05992437%
Employer's proportionate share at MD	0.05732553%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (66,892)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (110,774)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (85,878)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (131,986)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,406)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,003
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,403)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,608
Changes of assumptions	\$ 0	\$ 115
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,837
Changes in proportionate share	\$ 1,675	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,675	\$ 21,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,885)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,166)
2 <sup>nd</sup> Fiscal Year	(9,226)
3 <sup>rd</sup> Fiscal Year	(1,197)
4 <sup>th</sup> Fiscal Year	704
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (19,885)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00232673%  
Employer's proportionate share at MD 0.00214234%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,597)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,140)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,209)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,933)

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) \$ 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) \$ (501)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 546
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 256
Changes in proportionate share	\$ 101	\$ 13
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 101	\$ 819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (718)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (377)
2 <sup>nd</sup> Fiscal Year	(325)
3 <sup>rd</sup> Fiscal Year	(42)
4 <sup>th</sup> Fiscal Year	26
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (718)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00070786%
Employer's proportionate share at MD	0.00075041%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (790)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,450)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,728)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (6)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (195)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 191
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 90
Changes in proportionate share	\$ 12	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (150)
2 <sup>nd</sup> Fiscal Year	(139)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	9
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (298)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00152613%  
Employer's proportionate share at MD 0.00156180%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,704)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,018)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,340)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,596)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (392)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (397)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 398
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 186
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	\$ 607
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 <sup>st</sup> Fiscal Year	\$ (310)
2 <sup>nd</sup> Fiscal Year	(279)
3 <sup>rd</sup> Fiscal Year	(36)
4 <sup>th</sup> Fiscal Year	19
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (606)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00139585%
Employer's proportionate share at MD	0.00147914%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,558)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,858)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,216)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,406)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (372)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (401)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 377
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 176
Changes in proportionate share	\$ 0	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (613)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (316)
2 <sup>nd</sup> Fiscal Year	(282)
3 <sup>rd</sup> Fiscal Year	(34)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (613)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00202169%
Employer's proportionate share at MD	0.00242689%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,257)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,690)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,636)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,588)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (339)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (949)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 618
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 289
Changes in proportionate share	\$ 0	\$ 445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,357)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (766)
2 <sup>nd</sup> Fiscal Year	(556)
3 <sup>rd</sup> Fiscal Year	(66)
4 <sup>th</sup> Fiscal Year	30
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,357)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00170357%
Employer's proportionate share at MD	0.00172052%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,902)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,325)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,577)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,961)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (432)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (376)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 438
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 205
Changes in proportionate share	\$ 69	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 69	\$ 655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (282)
2 <sup>nd</sup> Fiscal Year	(290)
3 <sup>rd</sup> Fiscal Year	(38)
4 <sup>th</sup> Fiscal Year	21
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (586)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00132424%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,478)  
**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) \$ 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)** **\$ 337**

	Deferred Outflow of Resources	Deferred Inflow of 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	\$ 726	\$ 8
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 726	\$ 8
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 718

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 337
2 <sup>nd</sup> Fiscal Year	345
3 <sup>rd</sup> Fiscal Year	36
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 718</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00022241%  
Employer's proportionate share at MD 0.00055898%

Employer's proportionate share of system NOL/(A) at prior MD \$ (248)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,080)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (837)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,287)

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) \$ (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) \$ (254)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 142
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 67
Changes in proportionate share	\$ 0	\$ 212
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (422)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (218)
2 <sup>nd</sup> Fiscal Year	(190)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00086635%  
Employer's proportionate share at MD 0.00090506%

Employer's proportionate share of system NOL/(A) at prior MD \$ (967)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,749)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,356)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,084)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (227)
- 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)** **\$ (248)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 231
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 108
Changes in proportionate share	\$ 2	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 383
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 <sup>st</sup> Fiscal Year	\$ (198)
2 <sup>nd</sup> Fiscal Year	(173)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (381)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02829462%  
Employer's proportionate share at MD 0.03102778%

Employer's proportionate share of system NOL/(A) at prior MD \$ (31,584)  
**Employer's proportionate share of system NOL/(A) at MD \$ (59,957)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,482)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,438)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,798)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,108)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (8,906)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,907
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,701
Changes in proportionate share	\$ 0	\$ 1,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 13,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,469)

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 <sup>st</sup> Fiscal Year	\$ (6,999)
2 <sup>nd</sup> Fiscal Year	(6,094)
3 <sup>rd</sup> Fiscal Year	(757)
4 <sup>th</sup> Fiscal Year	381
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (13,469)

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, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00345342%
Employer's proportionate share at MD	0.00373697%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,855)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,221)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,598)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,604)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (939)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,015)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 952
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 446
Changes in proportionate share	\$ 6	\$ 161
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 1,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (796)
2 <sup>nd</sup> Fiscal Year	(719)
3 <sup>rd</sup> Fiscal Year	(90)
4 <sup>th</sup> Fiscal Year	46
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,560)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04275475%  
Employer's proportionate share at MD 0.04310507%

Employer's proportionate share of system NOL/(A) at prior MD \$ (47,726)  
**Employer's proportionate share of system NOL/(A) at MD \$ (83,295)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (64,575)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (99,245)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,833)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (232)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (11,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,984
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,141
Changes in proportionate share	\$ 20	\$ 303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 16,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,494)

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 <sup>st</sup> Fiscal Year	\$ (8,520)
2 <sup>nd</sup> Fiscal Year	(7,543)
3 <sup>rd</sup> Fiscal Year	(961)
4 <sup>th</sup> Fiscal Year	530
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,494)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00032599%
Employer's proportionate share at MD	0.00060127%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (364)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,162)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,384)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (151)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (155)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 153
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 72
Changes in proportionate share	\$ 70	\$ 150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 70	\$ 376
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 <sup>st</sup> Fiscal Year	\$ (129)
2 <sup>nd</sup> Fiscal Year	(165)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (306)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00093008%  
Employer's proportionate share at MD 0.00187835%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,038)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,630)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,814)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,325)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (472)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (242)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (714)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 479
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 224
Changes in proportionate share	\$ 24	\$ 528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 24	\$ 1,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,211)

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 <sup>st</sup> Fiscal Year	\$ (600)
2 <sup>nd</sup> Fiscal Year	(566)
3 <sup>rd</sup> Fiscal Year	(67)
4 <sup>th</sup> Fiscal Year	23
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,211)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00528190%
Employer's proportionate share at MD	0.00600651%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,896)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,607)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,998)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,829)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,509)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (274)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,783)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,531
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 716
Changes in proportionate share	\$ 0	\$ 500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,759)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,432)
2 <sup>nd</sup> Fiscal Year	(1,249)
3 <sup>rd</sup> Fiscal Year	(152)
4 <sup>th</sup> Fiscal Year	74
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,759)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00173010%
Employer's proportionate share at MD	0.00232960%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,931)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,502)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,364)

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)	\$ (91)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (676)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 594
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 278
Changes in proportionate share	\$ 54	\$ 329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 1,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (556)
2 <sup>nd</sup> Fiscal Year	(555)
3 <sup>rd</sup> Fiscal Year	(68)
4 <sup>th</sup> Fiscal Year	29
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,152)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00282696%
Employer's proportionate share at MD	0.00268324%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,156)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (5,185)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,020)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (6,178)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (674)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (670)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 684
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 320
Changes in proportionate share	\$ 79	\$ 35
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 1,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (511)
2 <sup>nd</sup> Fiscal Year	(433)
3 <sup>rd</sup> Fiscal Year	(54)
4 <sup>th</sup> Fiscal Year	33
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (965)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01251477%  
Employer's proportionate share at MD 0.01306781%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,970)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (25,252)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,577)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (30,087)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,284)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (224)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (3,508)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,330
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,559
Changes in proportionate share	\$ 0	\$ 376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,734)
2 <sup>nd</sup> Fiscal Year	(2,414)
3 <sup>rd</sup> Fiscal Year	(303)
4 <sup>th</sup> Fiscal Year	161
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (5,291)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00024784%  
Employer's proportionate share at MD 0.00021598%

Employer's proportionate share of system NOL/(A) at prior MD \$ (277)  
**Employer's proportionate share of system NOL/(A) at MD \$ (417)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (324)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (497)

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) \$ 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) \$ (46)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 55
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26
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	\$ 82
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (64)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (34)
2 <sup>nd</sup> Fiscal Year	(30)
3 <sup>rd</sup> Fiscal Year	(3)
4 <sup>th</sup> Fiscal Year	3
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (64)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00135137%
Employer's proportionate share at MD	0.00141420%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,508)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,733)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,256)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (17)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (372)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 360
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 169
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	\$ 569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (569)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (290)
2 <sup>nd</sup> Fiscal Year	(262)
3 <sup>rd</sup> Fiscal Year	(34)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (569)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00152913%
Employer's proportionate share at MD	0.00147128%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,707)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,843)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,204)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,387)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 2
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (368)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 375
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 175
Changes in proportionate share	\$ 41	\$ 31
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (285)
2 <sup>nd</sup> Fiscal Year	(246)
3 <sup>rd</sup> Fiscal Year	(30)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (543)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00214391%
Employer's proportionate share at MD	0.00152652%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,393)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,950)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,287)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,515)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (384)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 177
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (207)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 389
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 182
Changes in proportionate share	\$ 354	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 354	\$ 574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (220)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (120)
2 <sup>nd</sup> Fiscal Year	(101)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	19
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (220)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10037442%
Employer's proportionate share at MD	0.10599797%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (112,045)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (204,826)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (158,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (244,050)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,638)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,715)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (28,353)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,010
Changes of assumptions	\$ 0	\$ 212
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,643
Changes in proportionate share	\$ 0	\$ 3,344
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 43,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,209)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,177)
2 <sup>nd</sup> Fiscal Year	(19,849)
3 <sup>rd</sup> Fiscal Year	(2,486)
4 <sup>th</sup> Fiscal Year	1,302
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (43,209)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00319868%
Employer's proportionate share at MD	0.00405485%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,571)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,835)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,074)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,336)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,019)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (280)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,299)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,033
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 484
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	\$ 2,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,052)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,058)
2 <sup>nd</sup> Fiscal Year	(933)
3 <sup>rd</sup> Fiscal Year	(110)
4 <sup>th</sup> Fiscal Year	50
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,052)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01701411%
Employer's proportionate share at MD	0.01875363%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (18,992)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (36,239)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (28,094)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (43,178)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,713)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (493)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,206)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,779
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,237
Changes in proportionate share	\$ 2	\$ 1,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 8,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,058)

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 <sup>st</sup> Fiscal Year	\$ (4,117)
2 <sup>nd</sup> Fiscal Year	(3,711)
3 <sup>rd</sup> Fiscal Year	(459)
4 <sup>th</sup> Fiscal Year	230
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,058)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01412413%
Employer's proportionate share at MD	0.01720278%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (15,766)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (33,242)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (25,771)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (39,608)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,323)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (626)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,949)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,384
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,052
Changes in proportionate share	\$ 143	\$ 1,720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 8,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,047)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,011)
2 <sup>nd</sup> Fiscal Year	(3,787)
3 <sup>rd</sup> Fiscal Year	(461)
4 <sup>th</sup> Fiscal Year	211
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,047)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00197071%
Employer's proportionate share at MD	0.00160291%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,200)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,097)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,401)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,691)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 103
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (300)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 408
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 191
Changes in proportionate share	\$ 211	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 211	\$ 602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (207)
2 <sup>nd</sup> Fiscal Year	(179)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (391)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00949750%
Employer's proportionate share at MD	0.01068659%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,602)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,650)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (16,009)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,605)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,686)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (414)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,100)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,723
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,275
Changes in proportionate share	\$ 0	\$ 744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,763)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,458)
2 <sup>nd</sup> Fiscal Year	(2,170)
3 <sup>rd</sup> Fiscal Year	(267)
4 <sup>th</sup> Fiscal Year	131
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,763)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00205288%  
Employer's proportionate share at MD 0.00192612%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,292)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,722)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,885)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,435)

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) \$ 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)** **\$ (448)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 491
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 230
Changes in proportionate share	\$ 76	\$ 10
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 76	\$ 735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (659)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (339)
2 <sup>nd</sup> Fiscal Year	(303)
3 <sup>rd</sup> Fiscal Year	(40)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (659)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
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
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ 0</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6)</b>

	Deferred Outflow of Resources	Deferred Inflow of 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	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 4
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00068345%
Employer's proportionate share at MD	0.00039865%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (763)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (770)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (597)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (918)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (100)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (31)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 48
Changes in proportionate share	\$ 161	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 161	\$ 158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00447621%
Employer's proportionate share at MD	0.00459487%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,997)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,879)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,883)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,579)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,155)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,183)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,171
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 548
Changes in proportionate share	\$ 12	\$ 70
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 1,798
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 <sup>st</sup> Fiscal Year	\$ (916)
2 <sup>nd</sup> Fiscal Year	(822)
3 <sup>rd</sup> Fiscal Year	(104)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,786)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00053886%
Employer's proportionate share at MD	0.00053090%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (602)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,026)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (795)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,222)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (5)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (138)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 135
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 63
Changes in proportionate share	\$ 5	\$ 5
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (105)
2 <sup>nd</sup> Fiscal Year	(91)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (199)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09028646%
Employer's proportionate share at MD	0.09207426%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (100,784)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (177,921)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (137,934)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (211,992)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (23,139)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (23,934)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,462
Changes of assumptions	\$ 0	\$ 184
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,982
Changes in proportionate share	\$ 0	\$ 1,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 35,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,893)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,525)
2 <sup>nd</sup> Fiscal Year	(16,420)
3 <sup>rd</sup> Fiscal Year	(2,080)
4 <sup>th</sup> Fiscal Year	1,131
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (35,893)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01790059%
Employer's proportionate share at MD	0.01809160%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,982)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (34,960)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,103)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (41,654)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,547)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (265)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,812)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,610
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,158
Changes in proportionate share	\$ 0	\$ 300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,104)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,721)
2 <sup>nd</sup> Fiscal Year	(3,203)
3 <sup>rd</sup> Fiscal Year	(403)
4 <sup>th</sup> Fiscal Year	222
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,104)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00081989%  
Employer's proportionate share at MD 0.00088493%

Employer's proportionate share of system NOL/(A) at prior MD \$ (915)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,710)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,326)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,037)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (222)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (283)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 225
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 106
Changes in proportionate share	\$ 0	\$ 74
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (224)
2 <sup>nd</sup> Fiscal Year	(172)
3 <sup>rd</sup> Fiscal Year	(22)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (407)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02117202%
Employer's proportionate share at MD	0.02021391%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (23,634)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (39,061)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (30,282)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (46,541)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,080)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,102)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,151
Changes of assumptions	\$ 0	\$ 40
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,411
Changes in proportionate share	\$ 525	\$ 325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 525	\$ 7,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,915)
2 <sup>nd</sup> Fiscal Year	(3,315)
3 <sup>rd</sup> Fiscal Year	(421)
4 <sup>th</sup> Fiscal Year	248
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,402)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00670925%  
Employer's proportionate share at MD 0.00583757%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,489)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (11,280)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,745)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,440)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,467)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (1,237)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,488
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 696
Changes in proportionate share	\$ 482	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 482	\$ 2,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,714)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (899)
2 <sup>nd</sup> Fiscal Year	(782)
3 <sup>rd</sup> Fiscal Year	(105)
4 <sup>th</sup> Fiscal Year	72
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,714)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00066692%
Employer's proportionate share at MD	0.00064764%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (744)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,251)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (970)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,491)

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)	\$ 7
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (156)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 165
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 77
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	\$ 243
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 <sup>st</sup> Fiscal Year	\$ (118)
2 <sup>nd</sup> Fiscal Year	(107)
3 <sup>rd</sup> Fiscal Year	(13)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (230)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00365518%  
Employer's proportionate share at MD 0.00370710%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,080)  
**Employer's proportionate share of system NOL/(A) at MD \$ (7,163)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (5,554)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (8,535)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (932)
- 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) \$ (961)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 945
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 442
Changes in proportionate share	\$ 0	\$ 40
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,434)

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 <sup>st</sup> Fiscal Year	\$ (742)
2 <sup>nd</sup> Fiscal Year	(656)
3 <sup>rd</sup> Fiscal Year	(82)
4 <sup>th</sup> Fiscal Year	46
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,434)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00131085%
Employer's proportionate share at MD	0.00104192%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,463)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,013)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,399)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 39
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (223)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 266
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 124
Changes in proportionate share	\$ 150	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 150	\$ 436
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 <sup>st</sup> Fiscal Year	\$ (161)
2 <sup>nd</sup> Fiscal Year	(121)
3 <sup>rd</sup> Fiscal Year	(16)
4 <sup>th</sup> Fiscal Year	13
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (286)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00654347%
Employer's proportionate share at MD	0.00679465%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,304)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,130)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,179)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,644)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,708)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,807)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,731
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 810
Changes in proportionate share	\$ 7	\$ 194
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 2,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,415)
2 <sup>nd</sup> Fiscal Year	(1,253)
3 <sup>rd</sup> Fiscal Year	(158)
4 <sup>th</sup> Fiscal Year	83
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,742)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00243881%  
Employer's proportionate share at MD 0.00243658%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,722)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,708)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,650)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,610)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (612)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (643)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 621
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 291
Changes in proportionate share	\$ 1	\$ 39
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 956
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 <sup>st</sup> Fiscal Year	\$ (502)
2 <sup>nd</sup> Fiscal Year	(430)
3 <sup>rd</sup> Fiscal Year	(53)
4 <sup>th</sup> Fiscal Year	30
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (955)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00174691%  
Employer's proportionate share at MD 0.00167315%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,950)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,233)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,507)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,852)

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) \$ 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)** **\$ (417)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 426
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 200
Changes in proportionate share	\$ 40	\$ 17
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 40	\$ 646
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 <sup>st</sup> Fiscal Year	\$ (319)
2 <sup>nd</sup> Fiscal Year	(272)
3 <sup>rd</sup> Fiscal Year	(35)
4 <sup>th</sup> Fiscal Year	21
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (606)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00043514%  
Employer's proportionate share at MD 0.00062321%

Employer's proportionate share of system NOL/(A) at prior MD \$ (486)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,204)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (934)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,435)

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) \$ (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) \$ (210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 159
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 74
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	\$ 340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (172)
2 <sup>nd</sup> Fiscal Year	(157)
3 <sup>rd</sup> Fiscal Year	(19)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (340)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00193165%  
Employer's proportionate share at MD 0.00244078%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,156)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,716)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,656)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,620)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (613)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (741)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 622
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 291
Changes in proportionate share	\$ 16	\$ 283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 1,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,185)

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 <sup>st</sup> Fiscal Year	\$ (598)
2 <sup>nd</sup> Fiscal Year	(551)
3 <sup>rd</sup> Fiscal Year	(66)
4 <sup>th</sup> Fiscal Year	30
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,185)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00044708%  
Employer's proportionate share at MD 0.00115986%

Employer's proportionate share of system NOL/(A) at prior MD \$ (499)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,241)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,738)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,670)

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) \$ (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)** **\$ (499)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 296
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 138
Changes in proportionate share	\$ 17	\$ 415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17	\$ 851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (420)
2 <sup>nd</sup> Fiscal Year	(384)
3 <sup>rd</sup> Fiscal Year	(45)
4 <sup>th</sup> Fiscal Year	14
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (834)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01857422%  
Employer's proportionate share at MD 0.01899697%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,734)  
**Employer's proportionate share of system NOL/(A) at MD \$ (36,709)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,459)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,739)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,774)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (5,148)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,841
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,266
Changes in proportionate share	\$ 0	\$ 454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,599)

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 <sup>st</sup> Fiscal Year	\$ (3,986)
2 <sup>nd</sup> Fiscal Year	(3,415)
3 <sup>rd</sup> Fiscal Year	(431)
4 <sup>th</sup> Fiscal Year	233
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,599)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00064272%  
Employer's proportionate share at MD 0.00063920%

Employer's proportionate share of system NOL/(A) at prior MD \$ (717)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,235)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (958)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,472)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (161)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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) \$ (159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 163
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 76
Changes in proportionate share	\$ 3	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (123)
2 <sup>nd</sup> Fiscal Year	(110)
3 <sup>rd</sup> Fiscal Year	(14)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (238)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00067938%
Employer's proportionate share at MD	0.00005216%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (758)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (101)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (78)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (120)

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)	\$ 160
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ 147</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6
Changes in proportionate share	\$ 348	\$ 4
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 348	\$ 23
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 153
2 <sup>nd</sup> Fiscal Year	157
3 <sup>rd</sup> Fiscal Year	14
4 <sup>th</sup> Fiscal Year	1
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 325</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 3.12937551%  
Employer's proportionate share at MD 3.20847728%

Employer's proportionate share of system NOL/(A) at prior MD \$ (3,493,232)  
**Employer's proportionate share of system NOL/(A) at MD \$ (6,199,936)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,806,550)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (7,387,201)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (806,321)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (17,342)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (823,663)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 817,586
Changes of assumptions	\$ 0	\$ 6,423
Net difference between projected and actual earnings on investments	\$ 0	\$ 382,688
Changes in proportionate share	\$ 17,445	\$ 50,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 17,445	\$ 1,257,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,239,679)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (634,575)
2 <sup>nd</sup> Fiscal Year	(571,648)
3 <sup>rd</sup> Fiscal Year	(72,876)
4 <sup>th</sup> Fiscal Year	39,420
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,239,679)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00028216%  
Employer's proportionate share at MD 0.00042880%

Employer's proportionate share of system NOL/(A) at prior MD \$ (315)  
**Employer's proportionate share of system NOL/(A) at MD \$ (829)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (642)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (987)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (108)
- 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) \$ (141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 109
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 51
Changes in proportionate share	\$ 5	\$ 81
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (116)
2 <sup>nd</sup> Fiscal Year	(112)
3 <sup>rd</sup> Fiscal Year	(14)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03340197%  
Employer's proportionate share at MD 0.03386997%

Employer's proportionate share of system NOL/(A) at prior MD \$ (37,286)  
**Employer's proportionate share of system NOL/(A) at MD \$ (65,449)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (50,740)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (77,982)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,512)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (8,832)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,631
Changes of assumptions	\$ 0	\$ 68
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,040
Changes in proportionate share	\$ 78	\$ 654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 13,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,899)
2 <sup>nd</sup> Fiscal Year	(6,071)
3 <sup>rd</sup> Fiscal Year	(761)
4 <sup>th</sup> Fiscal Year	416
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,315)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01082807%
Employer's proportionate share at MD	0.01287378%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,087)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,877)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,641)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,235)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (521)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,756)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,281
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,536
Changes in proportionate share	\$ 34	\$ 1,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 6,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,976)

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 <sup>st</sup> Fiscal Year	\$ (3,024)
2 <sup>nd</sup> Fiscal Year	(2,772)
3 <sup>rd</sup> Fiscal Year	(337)
4 <sup>th</sup> Fiscal Year	158
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,976)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00065847%  
Employer's proportionate share at MD 0.00085510%

Employer's proportionate share of system NOL/(A) at prior MD \$ (735)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,652)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,281)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,969)

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) \$ (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) \$ (257)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 218
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 102
Changes in proportionate share	\$ 16	\$ 110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 432
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 <sup>st</sup> Fiscal Year	\$ (205)
2 <sup>nd</sup> Fiscal Year	(196)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	11
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (416)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00312139%
Employer's proportionate share at MD	0.00137715%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,484)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,661)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,063)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,171)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (346)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 483
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ 137</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 351
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 164
Changes in proportionate share	\$ 1,043	\$ 123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,043	\$ 641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 181
2 <sup>nd</sup> Fiscal Year	189
3 <sup>rd</sup> Fiscal Year	16
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 402</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03116369%  
Employer's proportionate share at MD 0.03443195%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,787)  
**Employer's proportionate share of system NOL/(A) at MD \$ (66,535)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (51,582)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (79,276)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (8,653)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,071)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (9,724)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,774
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,107
Changes in proportionate share	\$ 0	\$ 2,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 15,003
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,003)

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 <sup>st</sup> Fiscal Year	\$ (7,716)
2 <sup>nd</sup> Fiscal Year	(6,865)
3 <sup>rd</sup> Fiscal Year	(844)
4 <sup>th</sup> Fiscal Year	423
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (15,003)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03037113%  
Employer's proportionate share at MD 0.02452653%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,902)  
**Employer's proportionate share of system NOL/(A) at MD \$ (47,394)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (36,743)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (56,470)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,164)
- 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) \$ (5,076)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,250
Changes of assumptions	\$ 0	\$ 49
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,925
Changes in proportionate share	\$ 3,202	\$ 406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,202	\$ 9,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,572)
2 <sup>nd</sup> Fiscal Year	(2,769)
3 <sup>rd</sup> Fiscal Year	(389)
4 <sup>th</sup> Fiscal Year	301
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,428)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00278162%
Employer's proportionate share at MD	0.01051443%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,105)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,318)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,751)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,208)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (2,206)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,848)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,679
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,254
Changes in proportionate share	\$ 0	\$ 4,482
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,436)

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 <sup>st</sup> Fiscal Year	\$ (4,239)
2 <sup>nd</sup> Fiscal Year	(3,892)
3 <sup>rd</sup> Fiscal Year	(435)
4 <sup>th</sup> Fiscal Year	129
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,436)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #2890: CENTRAL CASCADES FIRE & EMS

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00014105%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (273)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (211)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (325)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (35)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (37)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (72)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17
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	\$ 130
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 <sup>st</sup> Fiscal Year	\$ (64)
2 <sup>nd</sup> Fiscal Year	(61)
3 <sup>rd</sup> Fiscal Year	(6)
4 <sup>th</sup> Fiscal Year	2
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (130)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #2891: GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00081215%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,569)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,217)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,870)

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) \$ (212)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (416)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 207
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 97
Changes in proportionate share	\$ 0	\$ 445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (751)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (369)
2 <sup>nd</sup> Fiscal Year	(352)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (751)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #2892: Lake Health District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00025226%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (487)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (378)
- 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) \$ (63)
- 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)** **\$ (129)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 30
Changes in proportionate share	\$ 0	\$ 138
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (115)
2 <sup>nd</sup> Fiscal Year	(110)
3 <sup>rd</sup> Fiscal Year	(12)
4 <sup>th</sup> Fiscal Year	3
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (233)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #2893: Pleasant Hill Goshen Fire & Rescue

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00068009%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,314)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,019)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,566)

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)	\$ (177)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (348)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 173
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 81
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	\$ 628
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 <sup>st</sup> Fiscal Year	\$ (308)
2 <sup>nd</sup> Fiscal Year	(295)
3 <sup>rd</sup> Fiscal Year	(34)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (628)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #2894: GREATER TOLEDO POOL RECREATION DISTRICT

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00005095%
Employer's proportionate share of system NOL/(A) at prior MD	\$ 0
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (98)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (76)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (117)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (13)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (13)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (26)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6
Changes in proportionate share	\$ 0	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 47
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23)
2 <sup>nd</sup> Fiscal Year	(22)
3 <sup>rd</sup> Fiscal Year	(3)
4 <sup>th</sup> Fiscal Year	1
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (47)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05601283%
Employer's proportionate share at MD	0.06204822%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (62,526)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (119,900)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (92,953)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (142,860)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (15,593)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,986)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (17,579)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,811
Changes of assumptions	\$ 0	\$ 124
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,401
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	\$ 27,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,002)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,894)
2 <sup>nd</sup> Fiscal Year	(12,345)
3 <sup>rd</sup> Fiscal Year	(1,525)
4 <sup>th</sup> Fiscal Year	762
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (27,002)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10940275%
Employer's proportionate share at MD	0.10208289%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (122,123)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (197,261)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (152,928)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (235,036)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (25,654)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,480
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (24,174)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,013
Changes of assumptions	\$ 0	\$ 204
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,176
Changes in proportionate share	\$ 4,010	\$ 451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,010	\$ 38,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (18,200)
2 <sup>nd</sup> Fiscal Year	(15,825)
3 <sup>rd</sup> Fiscal Year	(2,063)
4 <sup>th</sup> Fiscal Year	1,254
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (34,834)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07945034%
Employer's proportionate share at MD	0.07723731%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (88,688)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (149,250)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (115,708)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (177,831)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (19,410)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,167)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,682
Changes of assumptions	\$ 0	\$ 155
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,212
Changes in proportionate share	\$ 1,672	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,672	\$ 29,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,858)

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 <sup>st</sup> Fiscal Year	\$ (14,484)
2 <sup>nd</sup> Fiscal Year	(12,677)
3 <sup>rd</sup> Fiscal Year	(1,646)
4 <sup>th</sup> Fiscal Year	949
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (27,858)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10771440%
Employer's proportionate share at MD	0.09916809%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (120,238)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (191,629)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (148,562)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (228,325)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (24,922)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 2,378
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (22,544)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,270
Changes of assumptions	\$ 0	\$ 199
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,828
Changes in proportionate share	\$ 5,210	\$ 180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,210	\$ 37,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,267)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,716)
2 <sup>nd</sup> Fiscal Year	(14,802)
3 <sup>rd</sup> Fiscal Year	(1,967)
4 <sup>th</sup> Fiscal Year	1,218
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,267)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.44523433%
Employer's proportionate share at MD	0.44011447%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (497,002)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (850,460)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (659,326)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,013,320)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (110,605)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 587
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (110,018)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 112,150
Changes of assumptions	\$ 0	\$ 881
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,494
Changes in proportionate share	\$ 4,682	\$ 1,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,682	\$ 167,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (162,378)

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 <sup>st</sup> Fiscal Year	\$ (83,838)
2 <sup>nd</sup> Fiscal Year	(74,368)
3 <sup>rd</sup> Fiscal Year	(9,580)
4 <sup>th</sup> Fiscal Year	5,407
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (162,378)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.41688085%
Employer's proportionate share at MD	0.36650008%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (465,352)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (708,210)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (549,046)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (843,830)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (92,105)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 12,682
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (79,423)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93,392
Changes of assumptions	\$ 0	\$ 734
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,714
Changes in proportionate share	\$ 28,009	\$ 1,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28,009	\$ 139,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (111,188)

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 <sup>st</sup> Fiscal Year	\$ (58,346)
2 <sup>nd</sup> Fiscal Year	(50,569)
3 <sup>rd</sup> Fiscal Year	(6,776)
4 <sup>th</sup> Fiscal Year	4,503
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (111,188)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06305484%
Employer's proportionate share at MD	0.07228304%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (70,386)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (139,677)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (108,286)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (166,425)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (18,165)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,635)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (20,800)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,419
Changes of assumptions	\$ 0	\$ 145
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,621
Changes in proportionate share	\$ 97	\$ 5,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 97	\$ 32,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,621)

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 <sup>st</sup> Fiscal Year	\$ (16,651)
2 <sup>nd</sup> Fiscal Year	(15,023)
3 <sup>rd</sup> Fiscal Year	(1,835)
4 <sup>th</sup> Fiscal Year	888
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,621)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.28554103%
Employer's proportionate share at MD	0.29082118%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (318,741)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (561,971)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (435,673)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (669,587)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (73,086)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,050)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (75,136)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 74,107
Changes of assumptions	\$ 0	\$ 582
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,687
Changes in proportionate share	\$ 6	\$ 3,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 113,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (113,144)

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 <sup>st</sup> Fiscal Year	\$ (58,272)
2 <sup>nd</sup> Fiscal Year	(51,890)
3 <sup>rd</sup> Fiscal Year	(6,555)
4 <sup>th</sup> Fiscal Year	3,573
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (113,144)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.26959274%
Employer's proportionate share at MD	0.27020790%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (300,939)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (522,139)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (404,793)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (622,127)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (67,906)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (975)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (68,881)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 68,855
Changes of assumptions	\$ 0	\$ 541
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,229
Changes in proportionate share	\$ 0	\$ 1,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 102,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,742)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (53,073)
2 <sup>nd</sup> Fiscal Year	(47,009)
3 <sup>rd</sup> Fiscal Year	(5,979)
4 <sup>th</sup> Fiscal Year	3,320
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (102,742)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.26553093%
Employer's proportionate share at MD	1.24721207%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,412,676)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,410,064)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,868,421)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,871,582)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (313,436)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4,093
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (309,343)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 317,815
Changes of assumptions	\$ 0	\$ 2,497
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,760
Changes in proportionate share	\$ 12,596	\$ 1,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12,596	\$ 470,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (458,335)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (236,223)
2 <sup>nd</sup> Fiscal Year	(210,386)
3 <sup>rd</sup> Fiscal Year	(27,049)
4 <sup>th</sup> Fiscal Year	15,324
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (458,335)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.47614657%  
Employer's proportionate share at MD 0.47623327%

Employer's proportionate share of system NOL/(A) at prior MD \$ (531,509)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (920,255)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (713,435)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,096,480)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (119,682)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,374)
  - 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)** **\$ (121,056)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 121,354
Changes of assumptions	\$ 0	\$ 953
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,802
Changes in proportionate share	\$ 0	\$ 1,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 180,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (180,370)

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 <sup>st</sup> Fiscal Year	\$ (93,168)
2 <sup>nd</sup> Fiscal Year	(82,542)
3 <sup>rd</sup> Fiscal Year	(10,512)
4 <sup>th</sup> Fiscal Year	5,851
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (180,370)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.19966668%  
Employer's proportionate share at MD 0.19546529%

Employer's proportionate share of system NOL/(A) at prior MD \$ (222,882)  
**Employer's proportionate share of system NOL/(A) at MD \$ (377,709)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (292,822)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (450,039)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49,122)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 991
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (48,131)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49,809
Changes of assumptions	\$ 0	\$ 391
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,314
Changes in proportionate share	\$ 2,860	\$ 374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,860	\$ 73,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (71,028)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (36,637)
2 <sup>nd</sup> Fiscal Year	(32,589)
3 <sup>rd</sup> Fiscal Year	(4,204)
4 <sup>th</sup> Fiscal Year	2,402
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (71,028)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02597925%  
Employer's proportionate share at MD 0.01765069%

Employer's proportionate share of system NOL/(A) at prior MD \$ (29,000)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (34,108)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (26,442)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (40,639)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,436)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,868
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (2,568)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,498
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,105
Changes in proportionate share	\$ 4,607	\$ 481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,607	\$ 7,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,565)
2 <sup>nd</sup> Fiscal Year	(991)
3 <sup>rd</sup> Fiscal Year	(173)
4 <sup>th</sup> Fiscal Year	217
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,512)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04411323%
Employer's proportionate share at MD	0.04587899%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,242)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (88,655)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (68,730)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (105,632)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (11,530)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (280)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,810)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,691
Changes of assumptions	\$ 0	\$ 92
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,472
Changes in proportionate share	\$ 239	\$ 967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 239	\$ 18,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,983)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,147)
2 <sup>nd</sup> Fiscal Year	(8,342)
3 <sup>rd</sup> Fiscal Year	(1,058)
4 <sup>th</sup> Fiscal Year	564
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,983)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01904789%  
Employer's proportionate share at MD 0.02051379%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,263)  
**Employer's proportionate share of system NOL/(A) at MD \$ (39,640)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,731)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (47,231)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,155)
- 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) \$ (5,595)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,227
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,447
Changes in proportionate share	\$ 21	\$ 917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 21	\$ 8,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,611)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,414)
2 <sup>nd</sup> Fiscal Year	(3,958)
3 <sup>rd</sup> Fiscal Year	(492)
4 <sup>th</sup> Fiscal Year	252
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,611)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09513756%
Employer's proportionate share at MD	0.10491819%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (106,199)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (202,740)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (157,176)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (241,564)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,367)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,221)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (28,588)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,735
Changes of assumptions	\$ 0	\$ 210
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,514
Changes in proportionate share	\$ 746	\$ 5,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 746	\$ 44,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,243)

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 <sup>st</sup> Fiscal Year	\$ (22,433)
2 <sup>nd</sup> Fiscal Year	(20,529)
3 <sup>rd</sup> Fiscal Year	(2,571)
4 <sup>th</sup> Fiscal Year	1,289
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (44,243)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.22724131%
Employer's proportionate share at MD	0.21674625%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (253,663)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (418,832)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (324,703)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (499,037)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (54,470)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (53,171)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 55,231
Changes of assumptions	\$ 0	\$ 434
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,852
Changes in proportionate share	\$ 5,750	\$ 1,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5,750	\$ 82,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (77,021)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (40,295)
2 <sup>nd</sup> Fiscal Year	(34,880)
3 <sup>rd</sup> Fiscal Year	(4,510)
4 <sup>th</sup> Fiscal Year	2,663
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (77,021)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09569636%
Employer's proportionate share at MD	0.09538315%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (106,823)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (184,315)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (142,891)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (219,610)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (23,971)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (245)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (24,216)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,306
Changes of assumptions	\$ 0	\$ 191
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,377
Changes in proportionate share	\$ 172	\$ 365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 172	\$ 36,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,067)

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 <sup>st</sup> Fiscal Year	\$ (18,656)
2 <sup>nd</sup> Fiscal Year	(16,485)
3 <sup>rd</sup> Fiscal Year	(2,097)
4 <sup>th</sup> Fiscal Year	1,172
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (36,067)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00652722%
Employer's proportionate share at MD	0.00547953%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,286)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,588)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,209)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,616)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,377)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,148)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,396
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 654
Changes in proportionate share	\$ 594	\$ 92
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 594	\$ 2,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (837)
2 <sup>nd</sup> Fiscal Year	(694)
3 <sup>rd</sup> Fiscal Year	(95)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,559)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00277200%
Employer's proportionate share at MD	0.00461331%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,094)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,915)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,622)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,159)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (412)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,571)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,176
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 550
Changes in proportionate share	\$ 136	\$ 1,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 136	\$ 2,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,292)
2 <sup>nd</sup> Fiscal Year	(1,247)
3 <sup>rd</sup> Fiscal Year	(151)
4 <sup>th</sup> Fiscal Year	57
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,633)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01116021%
Employer's proportionate share at MD	0.01486461%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,458)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (28,724)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,268)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,224)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,736)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (869)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,605)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,788
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,773
Changes in proportionate share	\$ 108	\$ 2,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 7,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,513)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,753)
2 <sup>nd</sup> Fiscal Year	(3,516)
3 <sup>rd</sup> Fiscal Year	(426)
4 <sup>th</sup> Fiscal Year	183
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,513)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01078124%
Employer's proportionate share at MD	0.01168640%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,035)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (22,582)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,507)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (26,907)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,937)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,143)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,978
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,394
Changes in proportionate share	\$ 28	\$ 496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 4,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,863)

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 <sup>st</sup> Fiscal Year	\$ (2,471)
2 <sup>nd</sup> Fiscal Year	(2,254)
3 <sup>rd</sup> Fiscal Year	(282)
4 <sup>th</sup> Fiscal Year	144
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,863)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.34489908%
Employer's proportionate share at MD	0.35403880%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (385,001)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (684,131)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (530,378)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (815,139)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (88,973)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,199)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (92,172)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 90,216
Changes of assumptions	\$ 0	\$ 709
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,228
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	\$ 138,914
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138,914)

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 <sup>st</sup> Fiscal Year	\$ (71,490)
2 <sup>nd</sup> Fiscal Year	(63,722)
3 <sup>rd</sup> Fiscal Year	(8,051)
4 <sup>th</sup> Fiscal Year	4,350
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (138,914)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07319678%
Employer's proportionate share at MD	0.07770644%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (81,707)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (150,157)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (116,410)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (178,911)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (19,528)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,455)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (20,983)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,801
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,268
Changes in proportionate share	\$ 54	\$ 2,930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 32,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,498)
2 <sup>nd</sup> Fiscal Year	(14,723)
3 <sup>rd</sup> Fiscal Year	(1,834)
4 <sup>th</sup> Fiscal Year	955
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,101)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.50375187%
Employer's proportionate share at MD	0.52774588%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (562,324)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,019,796)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (790,605)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,215,083)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (132,628)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,380)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (134,008)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 134,480
Changes of assumptions	\$ 0	\$ 1,056
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,946
Changes in proportionate share	\$ 4,172	\$ 13,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,172	\$ 211,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (207,457)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (104,492)
2 <sup>nd</sup> Fiscal Year	(97,176)
3 <sup>rd</sup> Fiscal Year	(12,274)
4 <sup>th</sup> Fiscal Year	6,484
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (207,457)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03061843%
Employer's proportionate share at MD	0.02988299%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (34,178)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (57,745)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (44,767)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (68,803)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,510)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,481)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,615
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,564
Changes in proportionate share	\$ 403	\$ 176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 403	\$ 11,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,012)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,730)
2 <sup>nd</sup> Fiscal Year	(5,008)
3 <sup>rd</sup> Fiscal Year	(641)
4 <sup>th</sup> Fiscal Year	367
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,012)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.40302417%
Employer's proportionate share at MD	0.40190403%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (449,884)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (776,624)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (602,084)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (925,344)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (101,002)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (101,664)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 102,413
Changes of assumptions	\$ 0	\$ 805
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,937
Changes in proportionate share	\$ 782	\$ 757
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 782	\$ 151,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (151,130)

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 <sup>st</sup> Fiscal Year	\$ (78,034)
2 <sup>nd</sup> Fiscal Year	(69,194)
3 <sup>rd</sup> Fiscal Year	(8,840)
4 <sup>th</sup> Fiscal Year	4,938
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (151,130)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10034650%
Employer's proportionate share at MD	0.09797969%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (112,014)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (189,332)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (146,781)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (225,589)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (24,623)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (855)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (25,478)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,967
Changes of assumptions	\$ 0	\$ 196
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,686
Changes in proportionate share	\$ 1,297	\$ 1,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,297	\$ 38,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,062)

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 <sup>st</sup> Fiscal Year	\$ (19,596)
2 <sup>nd</sup> Fiscal Year	(16,572)
3 <sup>rd</sup> Fiscal Year	(2,099)
4 <sup>th</sup> Fiscal Year	1,204
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,062)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10041152%  
Employer's proportionate share at MD 0.09991929%

Employer's proportionate share of system NOL/(A) at prior MD \$ (112,087)  
**Employer's proportionate share of system NOL/(A) at MD \$ (193,080)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (149,687)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (230,054)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (25,111)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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) \$ (25,246)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,461
Changes of assumptions	\$ 0	\$ 200
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,918
Changes in proportionate share	\$ 270	\$ 277
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 270	\$ 37,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,420)
2 <sup>nd</sup> Fiscal Year	(17,203)
3 <sup>rd</sup> Fiscal Year	(2,191)
4 <sup>th</sup> Fiscal Year	1,228
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,586)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01735782%  
Employer's proportionate share at MD 0.01903982%

Employer's proportionate share of system NOL/(A) at prior MD \$ (19,376)  
**Employer's proportionate share of system NOL/(A) at MD \$ (36,792)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (28,523)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (43,837)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,785)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (618)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (5,403)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,852
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,271
Changes in proportionate share	\$ 0	\$ 1,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 8,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,284)
2 <sup>nd</sup> Fiscal Year	(3,773)
3 <sup>rd</sup> Fiscal Year	(464)
4 <sup>th</sup> Fiscal Year	234
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,287)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09152580%
Employer's proportionate share at MD	0.09041471%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (102,168)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (174,714)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (135,448)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (208,171)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (22,722)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (22,600)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 23,040
Changes of assumptions	\$ 0	\$ 181
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,784
Changes in proportionate share	\$ 608	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 608	\$ 34,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,567)

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 <sup>st</sup> Fiscal Year	\$ (17,332)
2 <sup>nd</sup> Fiscal Year	(15,378)
3 <sup>rd</sup> Fiscal Year	(1,967)
4 <sup>th</sup> Fiscal Year	1,111
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (33,567)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05569667%
Employer's proportionate share at MD	0.05487556%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (62,173)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (106,039)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (82,208)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (126,346)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (13,791)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (67)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,858)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,983
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,545
Changes in proportionate share	\$ 483	\$ 431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 483	\$ 21,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,692)
2 <sup>nd</sup> Fiscal Year	(9,378)
3 <sup>rd</sup> Fiscal Year	(1,191)
4 <sup>th</sup> Fiscal Year	674
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (20,586)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03037505%  
Employer's proportionate share at MD 0.02856388%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,907)  
**Employer's proportionate share of system NOL/(A) at MD \$ (55,196)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (42,791)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (65,766)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,178)
- 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) \$ (6,996)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,279
Changes of assumptions	\$ 0	\$ 57
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,407
Changes in proportionate share	\$ 992	\$ 240
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 992	\$ 10,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,991)

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 <sup>st</sup> Fiscal Year	\$ (5,270)
2 <sup>nd</sup> Fiscal Year	(4,487)
3 <sup>rd</sup> Fiscal Year	(584)
4 <sup>th</sup> Fiscal Year	351
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (9,991)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05258247%
Employer's proportionate share at MD	0.07096526%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (58,696)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (137,130)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (106,312)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (163,390)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,834)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,006)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (22,840)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,083
Changes of assumptions	\$ 0	\$ 142
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,464
Changes in proportionate share	\$ 95	\$ 10,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 37,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,113)

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 <sup>st</sup> Fiscal Year	\$ (18,764)
2 <sup>nd</sup> Fiscal Year	(17,175)
3 <sup>rd</sup> Fiscal Year	(2,046)
4 <sup>th</sup> Fiscal Year	872
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (37,113)

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, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13626745%
Employer's proportionate share at MD	0.13827337%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (152,111)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (267,194)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (207,144)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (318,361)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (34,749)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,252)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (36,001)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 35,235
Changes of assumptions	\$ 0	\$ 277
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,492
Changes in proportionate share	\$ 0	\$ 1,860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 53,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,864)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,891)
2 <sup>nd</sup> Fiscal Year	(24,567)
3 <sup>rd</sup> Fiscal Year	(3,105)
4 <sup>th</sup> Fiscal Year	1,699
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (53,864)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10743460%
Employer's proportionate share at MD	0.10708272%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (119,926)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (206,922)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (160,418)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (246,547)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,911)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (27,497)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,287
Changes of assumptions	\$ 0	\$ 214
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,772
Changes in proportionate share	\$ 193	\$ 740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 193	\$ 41,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,820)

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 <sup>st</sup> Fiscal Year	\$ (21,216)
2 <sup>nd</sup> Fiscal Year	(18,565)
3 <sup>rd</sup> Fiscal Year	(2,354)
4 <sup>th</sup> Fiscal Year	1,316
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (40,820)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00813525%
Employer's proportionate share at MD	0.00876965%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,081)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (16,946)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,138)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,191)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,204)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,339)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,235
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,046
Changes in proportionate share	\$ 22	\$ 348
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 3,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,625)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,838)
2 <sup>nd</sup> Fiscal Year	(1,682)
3 <sup>rd</sup> Fiscal Year	(212)
4 <sup>th</sup> Fiscal Year	108
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,625)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03132975%  
Employer's proportionate share at MD 0.02874476%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,973)  
**Employer's proportionate share of system NOL/(A) at MD \$ (55,545)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,062)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,182)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,224)
- 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) \$ (6,765)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,325
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,428
Changes in proportionate share	\$ 1,453	\$ 173
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,453	\$ 10,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,531)

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 <sup>st</sup> Fiscal Year	\$ (5,026)
2 <sup>nd</sup> Fiscal Year	(4,290)
3 <sup>rd</sup> Fiscal Year	(568)
4 <sup>th</sup> Fiscal Year	353
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,531)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03406744%
Employer's proportionate share at MD	0.03369730%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (38,029)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (65,115)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (50,481)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (77,585)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,468)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 89
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (8,379)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,587
Changes of assumptions	\$ 0	\$ 67
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,019
Changes in proportionate share	\$ 207	\$ 16
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 207	\$ 12,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,482)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,426)
2 <sup>nd</sup> Fiscal Year	(5,737)
3 <sup>rd</sup> Fiscal Year	(733)
4 <sup>th</sup> Fiscal Year	414
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (12,482)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15729111%
Employer's proportionate share at MD	0.14838629%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (175,580)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (286,736)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (222,294)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (341,645)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (37,291)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 929
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (36,362)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 37,812
Changes of assumptions	\$ 0	\$ 297
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,699
Changes in proportionate share	\$ 4,879	\$ 1,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,879	\$ 57,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (52,499)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (27,636)
2 <sup>nd</sup> Fiscal Year	(23,643)
3 <sup>rd</sup> Fiscal Year	(3,042)
4 <sup>th</sup> Fiscal Year	1,823
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (52,499)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01285681%  
Employer's proportionate share at MD 0.01625110%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,352)  
**Employer's proportionate share of system NOL/(A) at MD \$ (31,403)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,345)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (37,417)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,084)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (744)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (4,828)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,141
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,938
Changes in proportionate share	\$ 213	\$ 1,875
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 213	\$ 7,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,879)
2 <sup>nd</sup> Fiscal Year	(3,646)
3 <sup>rd</sup> Fiscal Year	(449)
4 <sup>th</sup> Fiscal Year	200
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,774)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07905466%  
Employer's proportionate share at MD 0.07797858%

Employer's proportionate share of system NOL/(A) at prior MD \$ (88,246)  
**Employer's proportionate share of system NOL/(A) at MD \$ (150,683)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (116,818)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (179,538)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (19,597)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 195
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (19,402)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,871
Changes of assumptions	\$ 0	\$ 156
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,301
Changes in proportionate share	\$ 589	\$ 102
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 589	\$ 29,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,841)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (14,876)
2 <sup>nd</sup> Fiscal Year	(13,229)
3 <sup>rd</sup> Fiscal Year	(1,694)
4 <sup>th</sup> Fiscal Year	958
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (28,841)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02383237%
Employer's proportionate share at MD	0.02179294%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (26,603)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (42,112)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (32,648)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (50,176)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,477)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 453
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,024)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,553
Changes of assumptions	\$ 0	\$ 44
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,599
Changes in proportionate share	\$ 1,133	\$ 126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,133	\$ 8,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,189)

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 <sup>st</sup> Fiscal Year	\$ (3,764)
2 <sup>nd</sup> Fiscal Year	(3,266)
3 <sup>rd</sup> Fiscal Year	(427)
4 <sup>th</sup> Fiscal Year	268
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,189)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.89570468%
Employer's proportionate share at MD	0.90056024%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (999,849)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,740,207)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,349,110)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,073,451)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (226,319)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,090)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (230,409)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 229,481
Changes of assumptions	\$ 0	\$ 1,803
Net difference between projected and actual earnings on investments	\$ 0	\$ 107,413
Changes in proportionate share	\$ 0	\$ 5,670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 344,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (344,367)

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 <sup>st</sup> Fiscal Year	\$ (177,857)
2 <sup>nd</sup> Fiscal Year	(157,573)
3 <sup>rd</sup> Fiscal Year	(20,002)
4 <sup>th</sup> Fiscal Year	11,064
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (344,367)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05800304%  
Employer's proportionate share at MD 0.05501679%

Employer's proportionate share of system NOL/(A) at prior MD \$ (64,747)  
**Employer's proportionate share of system NOL/(A) at MD \$ (106,312)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (82,419)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (126,671)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,826)
- 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) \$ (13,133)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,019
Changes of assumptions	\$ 0	\$ 110
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,562
Changes in proportionate share	\$ 1,636	\$ 106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,636	\$ 20,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,161)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,941)
2 <sup>nd</sup> Fiscal Year	(8,760)
3 <sup>rd</sup> Fiscal Year	(1,136)
4 <sup>th</sup> Fiscal Year	676
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (19,161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02449765%  
Employer's proportionate share at MD 0.03008646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,346)  
**Employer's proportionate share of system NOL/(A) at MD \$ (58,138)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (45,072)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (69,271)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,561)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,347)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (8,908)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,667
Changes of assumptions	\$ 0	\$ 60
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,589
Changes in proportionate share	\$ 136	\$ 3,063
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 136	\$ 14,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,243)

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 <sup>st</sup> Fiscal Year	\$ (7,168)
2 <sup>nd</sup> Fiscal Year	(6,633)
3 <sup>rd</sup> Fiscal Year	(811)
4 <sup>th</sup> Fiscal Year	370
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (14,243)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.27224383%
Employer's proportionate share at MD	0.27400606%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (303,898)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (529,479)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (410,483)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (630,872)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (68,860)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,661)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (70,521)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 69,822
Changes of assumptions	\$ 0	\$ 549
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,682
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	\$ 104,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (104,973)

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 <sup>st</sup> Fiscal Year	\$ (54,330)
2 <sup>nd</sup> Fiscal Year	(47,916)
3 <sup>rd</sup> Fiscal Year	(6,092)
4 <sup>th</sup> Fiscal Year	3,366
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (104,973)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03745033%
Employer's proportionate share at MD	0.04015949%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (41,805)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (77,603)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (60,162)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (92,463)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,092)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (773)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,865)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,233
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,790
Changes in proportionate share	\$ 2	\$ 1,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 16,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,672)

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 <sup>st</sup> Fiscal Year	\$ (8,537)
2 <sup>nd</sup> Fiscal Year	(7,673)
3 <sup>rd</sup> Fiscal Year	(956)
4 <sup>th</sup> Fiscal Year	493
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,672)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01104635%  
Employer's proportionate share at MD 0.01059325%

Employer's proportionate share of system NOL/(A) at prior MD \$ (12,331)  
**Employer's proportionate share of system NOL/(A) at MD \$ (20,470)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (15,870)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (24,390)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,662)
- 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) \$ (2,538)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,699
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,263
Changes in proportionate share	\$ 254	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 254	\$ 3,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,732)

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 <sup>st</sup> Fiscal Year	\$ (1,927)
2 <sup>nd</sup> Fiscal Year	(1,716)
3 <sup>rd</sup> Fiscal Year	(221)
4 <sup>th</sup> Fiscal Year	130
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,732)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06395113%
Employer's proportionate share at MD	0.05540854%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (71,387)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (107,069)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (83,006)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (127,573)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (13,925)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 2,180
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,745)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,119
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,609
Changes in proportionate share	\$ 4,733	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,733	\$ 20,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,168)

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 <sup>st</sup> Fiscal Year	\$ (8,503)
2 <sup>nd</sup> Fiscal Year	(7,345)
3 <sup>rd</sup> Fiscal Year	(1,001)
4 <sup>th</sup> Fiscal Year	681
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,168)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01221459%
Employer's proportionate share at MD	0.01207034%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,635)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (23,324)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (18,082)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (27,791)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,033)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,061)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,076
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,440
Changes in proportionate share	\$ 79	\$ 75
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 4,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,536)

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 <sup>st</sup> Fiscal Year	\$ (2,355)
2 <sup>nd</sup> Fiscal Year	(2,065)
3 <sup>rd</sup> Fiscal Year	(263)
4 <sup>th</sup> Fiscal Year	148
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,536)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01601211%
Employer's proportionate share at MD	0.01666684%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,874)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (32,206)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (24,968)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (38,374)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,189)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (328)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,517)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,247
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,988
Changes in proportionate share	\$ 0	\$ 491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,759)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,514)
2 <sup>nd</sup> Fiscal Year	(3,065)
3 <sup>rd</sup> Fiscal Year	(385)
4 <sup>th</sup> Fiscal Year	205
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,759)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01304450%  
Employer's proportionate share at MD 0.01453194%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,561)  
**Employer's proportionate share of system NOL/(A) at MD \$ (28,081)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,770)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,458)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,652)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (570)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (4,222)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,703
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,733
Changes in proportionate share	\$ 0	\$ 973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,438)

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 <sup>st</sup> Fiscal Year	\$ (3,341)
2 <sup>nd</sup> Fiscal Year	(2,916)
3 <sup>rd</sup> Fiscal Year	(360)
4 <sup>th</sup> Fiscal Year	179
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,438)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01266076%
Employer's proportionate share at MD	0.01303996%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (14,133)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (25,198)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,535)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (30,023)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,277)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (176)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,453)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,323
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,555
Changes in proportionate share	\$ 0	\$ 296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,692)
2 <sup>nd</sup> Fiscal Year	(2,372)
3 <sup>rd</sup> Fiscal Year	(297)
4 <sup>th</sup> Fiscal Year	160
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,200)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01936453%
Employer's proportionate share at MD	0.01844351%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (21,616)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (35,640)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,630)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (42,464)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,635)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 195
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,440)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,700
Changes of assumptions	\$ 0	\$ 37
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,200
Changes in proportionate share	\$ 528	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 528	\$ 6,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,451)

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 <sup>st</sup> Fiscal Year	\$ (3,351)
2 <sup>nd</sup> Fiscal Year	(2,945)
3 <sup>rd</sup> Fiscal Year	(382)
4 <sup>th</sup> Fiscal Year	227
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,451)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01588073%  
Employer's proportionate share at MD 0.01588015%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,727)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (30,686)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (23,790)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (36,562)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,991)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (4,103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,047
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,894
Changes in proportionate share	\$ 1	\$ 122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 6,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,094)

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 <sup>st</sup> Fiscal Year	\$ (3,171)
2 <sup>nd</sup> Fiscal Year	(2,768)
3 <sup>rd</sup> Fiscal Year	(349)
4 <sup>th</sup> Fiscal Year	195
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,094)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05491342%
Employer's proportionate share at MD	0.05602180%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (61,298)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (108,254)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (83,925)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (128,985)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,079)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (661)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,740)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,276
Changes of assumptions	\$ 0	\$ 112
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,682
Changes in proportionate share	\$ 0	\$ 898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,395)
2 <sup>nd</sup> Fiscal Year	(9,995)
3 <sup>rd</sup> Fiscal Year	(1,265)
4 <sup>th</sup> Fiscal Year	688
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,968)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07068009%
Employer's proportionate share at MD	0.06867180%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (78,898)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (132,699)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (102,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (158,110)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (17,258)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (16,795)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 17,499
Changes of assumptions	\$ 0	\$ 137
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,191
Changes in proportionate share	\$ 1,104	\$ 88
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,104	\$ 25,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,811)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,816)
2 <sup>nd</sup> Fiscal Year	(11,377)
3 <sup>rd</sup> Fiscal Year	(1,463)
4 <sup>th</sup> Fiscal Year	844
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,811)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01012517%
Employer's proportionate share at MD	0.00943718%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,302)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,236)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (14,138)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,728)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,372)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,163)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,405
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,126
Changes in proportionate share	\$ 407	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 407	\$ 3,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,143)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,619)
2 <sup>nd</sup> Fiscal Year	(1,450)
3 <sup>rd</sup> Fiscal Year	(189)
4 <sup>th</sup> Fiscal Year	116
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,143)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00708622%
Employer's proportionate share at MD	0.00671881%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,910)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,983)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,065)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,469)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 104
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,585)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,712
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 801
Changes in proportionate share	\$ 209	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 209	\$ 2,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,317)

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 <sup>st</sup> Fiscal Year	\$ (1,195)
2 <sup>nd</sup> Fiscal Year	(1,066)
3 <sup>rd</sup> Fiscal Year	(139)
4 <sup>th</sup> Fiscal Year	83
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,317)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00992947%
Employer's proportionate share at MD	0.00928106%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,084)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,934)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,904)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,369)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,332)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,319)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,365
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,107
Changes in proportionate share	\$ 356	\$ 168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 356	\$ 3,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,303)

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 <sup>st</sup> Fiscal Year	\$ (1,762)
2 <sup>nd</sup> Fiscal Year	(1,468)
3 <sup>rd</sup> Fiscal Year	(187)
4 <sup>th</sup> Fiscal Year	114
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,303)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00466733%
Employer's proportionate share at MD	0.00450548%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,210)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,706)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,750)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,373)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,132)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,069)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,148
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 537
Changes in proportionate share	\$ 130	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 1,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,570)

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 <sup>st</sup> Fiscal Year	\$ (804)
2 <sup>nd</sup> Fiscal Year	(727)
3 <sup>rd</sup> Fiscal Year	(94)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,570)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00537361%  
Employer's proportionate share at MD 0.00470219%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,998)  
**Employer's proportionate share of system NOL/(A) at MD \$ (9,086)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,044)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,826)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,182)
- 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) \$ (1,066)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,198
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 561
Changes in proportionate share	\$ 368	\$ 44
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 368	\$ 1,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,444)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (776)
2 <sup>nd</sup> Fiscal Year	(640)
3 <sup>rd</sup> Fiscal Year	(86)
4 <sup>th</sup> Fiscal Year	58
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,444)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00325616%
Employer's proportionate share at MD	0.00437433%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,635)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,453)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,553)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,071)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,099)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,329)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,115
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 522
Changes in proportionate share	\$ 73	\$ 612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 2,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,185)

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 <sup>st</sup> Fiscal Year	\$ (1,080)
2 <sup>nd</sup> Fiscal Year	(1,034)
3 <sup>rd</sup> Fiscal Year	(125)
4 <sup>th</sup> Fiscal Year	54
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,185)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00402124%  
Employer's proportionate share at MD 0.00548625%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,489)  
**Employer's proportionate share of system NOL/(A) at MD \$ (10,601)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,219)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,632)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,379)  
▪ Net amortization of employer-specific deferred amounts from:  
    ○ Changes in proportionate share (per paragraph 64 of GASB 75) \$ (443)  
    ○ Differences between 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	\$ 1,398
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 654
Changes in proportionate share	\$ 15	\$ 908
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15	\$ 2,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,510)
2 <sup>nd</sup> Fiscal Year	(1,354)
3 <sup>rd</sup> Fiscal Year	(160)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,956)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00036579%  
Employer's proportionate share at MD 0.00036654%

Employer's proportionate share of system NOL/(A) at prior MD \$ (408)  
**Employer's proportionate share of system NOL/(A) at MD \$ (708)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (549)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (844)

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) \$ 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) \$ (89)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 93
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 44
Changes in proportionate share	\$ 2	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2	\$ 140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (70)
2 <sup>nd</sup> Fiscal Year	(63)
3 <sup>rd</sup> Fiscal Year	(9)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (138)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00044171%
Employer's proportionate share at MD	0.00038037%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (493)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (735)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (570)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (876)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (41)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (137)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 97
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 45
Changes in proportionate share	\$ 33	\$ 43
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 186
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 <sup>st</sup> Fiscal Year	\$ (100)
2 <sup>nd</sup> Fiscal Year	(51)
3 <sup>rd</sup> Fiscal Year	(7)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (153)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00108713%  
Employer's proportionate share at MD 0.00065185%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,214)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,260)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (977)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,501)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (164)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 84
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (80)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 166
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 78
Changes in proportionate share	\$ 238	\$ 28
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 238	\$ 273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (37)
2 <sup>nd</sup> Fiscal Year	(2)
3 <sup>rd</sup> Fiscal Year	(4)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (35)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00044314%  
Employer's proportionate share at MD 0.00060576%

Employer's proportionate share of system NOL/(A) at prior MD \$ (495)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,171)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (907)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,395)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (152)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (183)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 154
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 72
Changes in proportionate share	\$ 10	\$ 90
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 10	\$ 317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (150)
2 <sup>nd</sup> Fiscal Year	(149)
3 <sup>rd</sup> Fiscal Year	(16)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (307)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00078478%
Employer's proportionate share at MD	0.00081674%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (876)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,578)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,224)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,880)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (205)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (200)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 208
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 97
Changes in proportionate share	\$ 20	\$ 20
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (307)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (152)
2 <sup>nd</sup> Fiscal Year	(145)
3 <sup>rd</sup> Fiscal Year	(20)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (307)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00125576%
Employer's proportionate share at MD	0.00127182%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,402)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,458)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,905)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,928)

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)	\$ 6
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (314)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 324
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 152
Changes in proportionate share	\$ 7	\$ 9
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (481)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (243)
2 <sup>nd</sup> Fiscal Year	(224)
3 <sup>rd</sup> Fiscal Year	(29)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (481)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00602268%
Employer's proportionate share at MD	0.00486021%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,723)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,392)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,281)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,190)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,221)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 311
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (910)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,238
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 580
Changes in proportionate share	\$ 656	\$ 27
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 656	\$ 1,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,199)

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 <sup>st</sup> Fiscal Year	\$ (637)
2 <sup>nd</sup> Fiscal Year	(544)
3 <sup>rd</sup> Fiscal Year	(78)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,199)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.23940151%
Employer's proportionate share at MD	0.24310332%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (267,237)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (469,763)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (364,188)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (559,721)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (61,094)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,539)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (63,633)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 61,948
Changes of assumptions	\$ 0	\$ 487
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,996
Changes in proportionate share	\$ 0	\$ 3,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 95,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (49,418)
2 <sup>nd</sup> Fiscal Year	(43,375)
3 <sup>rd</sup> Fiscal Year	(5,461)
4 <sup>th</sup> Fiscal Year	2,987
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (95,268)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11478135%  
Employer's proportionate share at MD 0.11225690%

Employer's proportionate share of system NOL/(A) at prior MD \$ (128,127)  
**Employer's proportionate share of system NOL/(A) at MD \$ (216,921)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (168,170)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (258,460)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (28,211)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 299
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (27,912)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 28,605
Changes of assumptions	\$ 0	\$ 225
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,389
Changes in proportionate share	\$ 1,383	\$ 251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,383	\$ 42,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,087)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (21,295)
2 <sup>nd</sup> Fiscal Year	(18,760)
3 <sup>rd</sup> Fiscal Year	(2,413)
4 <sup>th</sup> Fiscal Year	1,379
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (41,087)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14960826%
Employer's proportionate share at MD	0.15170470%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (167,003)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (293,148)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (227,266)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (349,285)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (38,125)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,491)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (39,616)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,657
Changes of assumptions	\$ 0	\$ 304
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,094
Changes in proportionate share	\$ 0	\$ 2,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 59,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,153)

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 <sup>st</sup> Fiscal Year	\$ (30,681)
2 <sup>nd</sup> Fiscal Year	(26,934)
3 <sup>rd</sup> Fiscal Year	(3,402)
4 <sup>th</sup> Fiscal Year	1,864
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (59,153)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.23117419%
Employer's proportionate share at MD	0.24439602%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (258,053)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (472,261)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (366,124)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (562,698)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (61,419)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,785)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (66,204)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62,277
Changes of assumptions	\$ 0	\$ 489
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,150
Changes in proportionate share	\$ 0	\$ 8,953
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 100,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,869)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (52,018)
2 <sup>nd</sup> Fiscal Year	(46,116)
3 <sup>rd</sup> Fiscal Year	(5,738)
4 <sup>th</sup> Fiscal Year	3,003
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (100,869)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.18254002%
Employer's proportionate share at MD	0.18265958%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (203,764)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (352,964)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (273,638)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (420,556)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (45,904)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (46,250)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 46,545
Changes of assumptions	\$ 0	\$ 366
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,787
Changes in proportionate share	\$ 0	\$ 290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 68,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,988)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (35,565)
2 <sup>nd</sup> Fiscal Year	(31,632)
3 <sup>rd</sup> Fiscal Year	(4,034)
4 <sup>th</sup> Fiscal Year	2,244
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (68,988)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03926122%
Employer's proportionate share at MD	0.04071557%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (43,826)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (78,677)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (60,995)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (93,744)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,232)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (260)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,492)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,375
Changes of assumptions	\$ 0	\$ 82
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,856
Changes in proportionate share	\$ 122	\$ 870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 122	\$ 16,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,061)

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 <sup>st</sup> Fiscal Year	\$ (8,183)
2 <sup>nd</sup> Fiscal Year	(7,440)
3 <sup>rd</sup> Fiscal Year	(938)
4 <sup>th</sup> Fiscal Year	500
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,061)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01156211%
Employer's proportionate share at MD	0.01201098%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,906)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (23,210)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,993)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (27,654)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,018)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,079)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,061
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,433
Changes in proportionate share	\$ 54	\$ 246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 4,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,710)

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 <sup>st</sup> Fiscal Year	\$ (2,392)
2 <sup>nd</sup> Fiscal Year	(2,188)
3 <sup>rd</sup> Fiscal Year	(277)
4 <sup>th</sup> Fiscal Year	148
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,710)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01159823%
Employer's proportionate share at MD	0.01359025%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,947)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (26,261)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (20,359)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (31,290)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,415)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (549)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,964)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,463
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,621
Changes in proportionate share	\$ 0	\$ 1,127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,175)
2 <sup>nd</sup> Fiscal Year	(2,878)
3 <sup>rd</sup> Fiscal Year	(352)
4 <sup>th</sup> Fiscal Year	167
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,238)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00114284%  
Employer's proportionate share at MD 0.00127271%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,276)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,459)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,907)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,930)

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) \$ (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)** **\$ (349)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 324
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 152
Changes in proportionate share	\$ 4	\$ 73
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (548)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (277)
2 <sup>nd</sup> Fiscal Year	(255)
3 <sup>rd</sup> Fiscal Year	(31)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (548)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03460148%
Employer's proportionate share at MD	0.03455913%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (38,625)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (66,781)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (51,772)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (79,569)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (8,685)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (161)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (8,846)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 8,806
Changes of assumptions	\$ 0	\$ 69
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,122
Changes in proportionate share	\$ 78	\$ 149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 78	\$ 13,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,068)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,776)
2 <sup>nd</sup> Fiscal Year	(5,955)
3 <sup>rd</sup> Fiscal Year	(762)
4 <sup>th</sup> Fiscal Year	425
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,068)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00037293%  
Employer's proportionate share at MD 0.00039349%

Employer's proportionate share of system NOL/(A) at prior MD \$ (416)  
**Employer's proportionate share of system NOL/(A) at MD \$ (760)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (589)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (906)

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) \$ (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) \$ (110)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 100
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 47
Changes in proportionate share	\$ 0	\$ 19
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 167
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 <sup>st</sup> Fiscal Year	\$ (87)
2 <sup>nd</sup> Fiscal Year	(74)
3 <sup>rd</sup> Fiscal Year	(11)
4 <sup>th</sup> Fiscal Year	5
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (167)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.17561353%
Employer's proportionate share at MD	0.17289131%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (196,032)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (334,088)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (259,005)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (398,065)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (43,449)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 341
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (43,108)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 44,056
Changes of assumptions	\$ 0	\$ 346
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,621
Changes in proportionate share	\$ 1,492	\$ 367
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,492	\$ 65,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (33,026)
2 <sup>nd</sup> Fiscal Year	(29,254)
3 <sup>rd</sup> Fiscal Year	(3,744)
4 <sup>th</sup> Fiscal Year	2,124
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (63,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00168159%
Employer's proportionate share at MD	0.00181948%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,877)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,516)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,189)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (457)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (527)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 464
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 217
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	\$ 797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (417)
2 <sup>nd</sup> Fiscal Year	(358)
3 <sup>rd</sup> Fiscal Year	(44)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (797)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.33961446%
Employer's proportionate share at MD	0.34253407%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (379,102)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (661,899)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (513,143)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (788,651)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (86,082)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,816)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (87,898)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87,285
Changes of assumptions	\$ 0	\$ 686
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,855
Changes in proportionate share	\$ 0	\$ 2,648
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 131,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,474)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (67,875)
2 <sup>nd</sup> Fiscal Year	(60,172)
3 <sup>rd</sup> Fiscal Year	(7,635)
4 <sup>th</sup> Fiscal Year	4,208
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (131,474)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.34400073%
Employer's proportionate share at MD	0.34373813%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (383,998)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (664,226)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (514,947)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (791,423)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (86,385)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,802)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (88,187)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87,592
Changes of assumptions	\$ 0	\$ 688
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,999
Changes in proportionate share	\$ 164	\$ 2,469
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 164	\$ 131,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (131,584)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (68,264)
2 <sup>nd</sup> Fiscal Year	(59,964)
3 <sup>rd</sup> Fiscal Year	(7,578)
4 <sup>th</sup> Fiscal Year	4,223
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (131,584)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15882674%
Employer's proportionate share at MD	0.16096518%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (177,294)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (311,043)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (241,138)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (370,606)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (40,452)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (700)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (41,152)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41,017
Changes of assumptions	\$ 0	\$ 322
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,199
Changes in proportionate share	\$ 609	\$ 1,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 609	\$ 62,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (31,636)
2 <sup>nd</sup> Fiscal Year	(28,263)
3 <sup>rd</sup> Fiscal Year	(3,608)
4 <sup>th</sup> Fiscal Year	1,978
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (61,529)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04043730%
Employer's proportionate share at MD	0.04019851%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (45,139)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (77,678)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (60,221)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (92,553)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,102)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (170)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,272)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,243
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,795
Changes in proportionate share	\$ 131	\$ 192
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 131	\$ 15,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,179)

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 <sup>st</sup> Fiscal Year	\$ (7,887)
2 <sup>nd</sup> Fiscal Year	(6,904)
3 <sup>rd</sup> Fiscal Year	(882)
4 <sup>th</sup> Fiscal Year	494
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (15,179)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00899814%
Employer's proportionate share at MD	0.00971992%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,044)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,782)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (14,561)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (22,379)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,443)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,630)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,477
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,159
Changes in proportionate share	\$ 41	\$ 471
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 41	\$ 4,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,085)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,083)
2 <sup>nd</sup> Fiscal Year	(1,887)
3 <sup>rd</sup> Fiscal Year	(235)
4 <sup>th</sup> Fiscal Year	119
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,085)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01267159%  
Employer's proportionate share at MD 0.01300918%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,145)  
**Employer's proportionate share of system NOL/(A) at MD \$ (25,138)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (19,489)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (29,952)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,269)
- 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) \$ (3,393)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,315
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,552
Changes in proportionate share	\$ 0	\$ 219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,112)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,633)
2 <sup>nd</sup> Fiscal Year	(2,342)
3 <sup>rd</sup> Fiscal Year	(296)
4 <sup>th</sup> Fiscal Year	160
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,112)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00092756%  
Employer's proportionate share at MD 0.00095301%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,035)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,842)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,428)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,194)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (240)
- Net amortization of employer-specific deferred amounts from:
  - 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)** **\$ (247)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 243
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 114
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	\$ 375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (192)
2 <sup>nd</sup> Fiscal Year	(171)
3 <sup>rd</sup> Fiscal Year	(23)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (375)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00091604%
Employer's proportionate share at MD	0.00080600%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,023)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,557)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,856)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (203)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (183)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 205
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 96
Changes in proportionate share	\$ 60	\$ 7
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (250)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (133)
2 <sup>nd</sup> Fiscal Year	(111)
3 <sup>rd</sup> Fiscal Year	(16)
4 <sup>th</sup> Fiscal Year	10
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (250)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04313750%
Employer's proportionate share at MD	0.04316527%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (48,153)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (83,411)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (64,665)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (99,384)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,848)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,106)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,999
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,148
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	\$ 16,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,567)
2 <sup>nd</sup> Fiscal Year	(7,514)
3 <sup>rd</sup> Fiscal Year	(954)
4 <sup>th</sup> Fiscal Year	530
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,503)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.92536468%
Employer's proportionate share at MD	0.92359316%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,032,958)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,784,715)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,383,615)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,126,482)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (232,108)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,645)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (235,753)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 235,350
Changes of assumptions	\$ 0	\$ 1,849
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,161
Changes in proportionate share	\$ 970	\$ 4,047
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 970	\$ 351,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (350,437)

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 <sup>st</sup> Fiscal Year	\$ (181,549)
2 <sup>nd</sup> Fiscal Year	(159,898)
3 <sup>rd</sup> Fiscal Year	(20,338)
4 <sup>th</sup> Fiscal Year	11,347
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (350,437)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.55016995%
Employer's proportionate share at MD	0.55423279%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (614,139)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,070,978)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (830,284)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,276,066)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (139,284)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 5,806
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (133,478)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 141,230
Changes of assumptions	\$ 0	\$ 1,110
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,106
Changes in proportionate share	\$ 6,904	\$ 2,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,904	\$ 210,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203,768)

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 <sup>st</sup> Fiscal Year	\$ (102,351)
2 <sup>nd</sup> Fiscal Year	(95,887)
3 <sup>rd</sup> Fiscal Year	(12,338)
4 <sup>th</sup> Fiscal Year	6,809
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (203,768)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07020104%
Employer's proportionate share at MD	0.05323006%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (78,363)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (102,860)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (79,743)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (122,557)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (13,377)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 3,378
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,999)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,564
Changes of assumptions	\$ 0	\$ 107
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,349
Changes in proportionate share	\$ 9,298	\$ 1,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 9,298	\$ 21,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,826)
2 <sup>nd</sup> Fiscal Year	(5,006)
3 <sup>rd</sup> Fiscal Year	(733)
4 <sup>th</sup> Fiscal Year	654
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,911)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01185295%
Employer's proportionate share at MD	0.01536168%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,231)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (29,684)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (23,013)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (35,369)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,861)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (955)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,816)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,914
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,832
Changes in proportionate share	\$ 47	\$ 1,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 7,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,707)

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 <sup>st</sup> Fiscal Year	\$ (3,904)
2 <sup>nd</sup> Fiscal Year	(3,560)
3 <sup>rd</sup> Fiscal Year	(432)
4 <sup>th</sup> Fiscal Year	189
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,707)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06212803%  
Employer's proportionate share at MD 0.06297517%

Employer's proportionate share of system NOL/(A) at prior MD \$ (69,352)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (121,691)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (94,342)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (144,994)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (15,826)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (695)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (16,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,047
Changes of assumptions	\$ 0	\$ 126
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,511
Changes in proportionate share	\$ 0	\$ 933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 24,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,617)

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 <sup>st</sup> Fiscal Year	\$ (12,796)
2 <sup>nd</sup> Fiscal Year	(11,182)
3 <sup>rd</sup> Fiscal Year	(1,413)
4 <sup>th</sup> Fiscal Year	774
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,617)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16018428%
Employer's proportionate share at MD	0.16086227%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (178,809)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (310,844)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (240,984)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (370,369)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (40,426)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,397)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (41,823)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40,991
Changes of assumptions	\$ 0	\$ 322
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,187
Changes in proportionate share	\$ 0	\$ 1,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 62,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (32,274)
2 <sup>nd</sup> Fiscal Year	(28,150)
3 <sup>rd</sup> Fiscal Year	(3,568)
4 <sup>th</sup> Fiscal Year	1,976
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (62,016)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.27581501%
Employer's proportionate share at MD	0.26853904%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (307,884)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (518,914)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (402,292)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (618,285)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (67,486)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,371
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (66,115)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 68,429
Changes of assumptions	\$ 0	\$ 538
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,030
Changes in proportionate share	\$ 4,408	\$ 598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,408	\$ 101,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (97,187)

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 <sup>st</sup> Fiscal Year	\$ (50,289)
2 <sup>nd</sup> Fiscal Year	(44,461)
3 <sup>rd</sup> Fiscal Year	(5,736)
4 <sup>th</sup> Fiscal Year	3,299
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (97,187)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02036128%  
Employer's proportionate share at MD 0.01732825%

Employer's proportionate share of system NOL/(A) at prior MD \$ (22,729)  
**Employer's proportionate share of system NOL/(A) at MD \$ (33,484)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,959)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (39,897)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,355)
- 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) \$ (3,668)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,416
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,067
Changes in proportionate share	\$ 1,669	\$ 144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,669	\$ 6,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,993)

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 <sup>st</sup> Fiscal Year	\$ (2,664)
2 <sup>nd</sup> Fiscal Year	(2,239)
3 <sup>rd</sup> Fiscal Year	(302)
4 <sup>th</sup> Fiscal Year	213
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,993)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01404382%
Employer's proportionate share at MD	0.01594601%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (15,677)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (30,813)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (23,888)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (36,714)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,007)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (634)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,641)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,063
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,902
Changes in proportionate share	\$ 26	\$ 1,151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26	\$ 7,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,669)
2 <sup>nd</sup> Fiscal Year	(3,248)
3 <sup>rd</sup> Fiscal Year	(402)
4 <sup>th</sup> Fiscal Year	196
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,122)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07817685%
Employer's proportionate share at MD	0.07909938%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (87,267)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (152,849)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (118,497)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (182,118)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (19,878)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (273)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (20,151)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 20,156
Changes of assumptions	\$ 0	\$ 158
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,434
Changes in proportionate share	\$ 29	\$ 603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 29	\$ 30,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (15,580)
2 <sup>nd</sup> Fiscal Year	(13,946)
3 <sup>rd</sup> Fiscal Year	(1,769)
4 <sup>th</sup> Fiscal Year	972
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (30,322)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01997655%
Employer's proportionate share at MD	0.02393832%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (22,299)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (46,257)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (35,861)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (55,116)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,016)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,164)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,180)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,100
Changes of assumptions	\$ 0	\$ 48
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,855
Changes in proportionate share	\$ 53	\$ 2,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 11,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,388)

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 <sup>st</sup> Fiscal Year	\$ (5,816)
2 <sup>nd</sup> Fiscal Year	(5,236)
3 <sup>rd</sup> Fiscal Year	(630)
4 <sup>th</sup> Fiscal Year	294
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,388)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03048903%  
Employer's proportionate share at MD 0.02969410%

Employer's proportionate share of system NOL/(A) at prior MD \$ (34,034)  
**Employer's proportionate share of system NOL/(A) at MD \$ (57,380)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (44,484)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (68,368)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,462)
- 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) \$ (7,461)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,567
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,542
Changes in proportionate share	\$ 436	\$ 229
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 436	\$ 11,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,961)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,722)
2 <sup>nd</sup> Fiscal Year	(4,971)
3 <sup>rd</sup> Fiscal Year	(633)
4 <sup>th</sup> Fiscal Year	365
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (10,961)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01560253%  
Employer's proportionate share at MD 0.02059052%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,417)  
**Employer's proportionate share of system NOL/(A) at MD \$ (39,788)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (30,846)
- 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) \$ (5,175)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (1,427)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (6,602)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,247
Changes of assumptions	\$ 0	\$ 41
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,456
Changes in proportionate share	\$ 13	\$ 2,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13	\$ 10,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,651)

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 <sup>st</sup> Fiscal Year	\$ (5,414)
2 <sup>nd</sup> Fiscal Year	(4,905)
3 <sup>rd</sup> Fiscal Year	(585)
4 <sup>th</sup> Fiscal Year	253
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (10,651)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01622506%
Employer's proportionate share at MD	0.01570540%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (18,112)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (30,349)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (23,528)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (36,160)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,947)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,962)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,002
Changes of assumptions	\$ 0	\$ 31
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,873
Changes in proportionate share	\$ 285	\$ 163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 285	\$ 6,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,784)

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 <sup>st</sup> Fiscal Year	\$ (3,035)
2 <sup>nd</sup> Fiscal Year	(2,611)
3 <sup>rd</sup> Fiscal Year	(332)
4 <sup>th</sup> Fiscal Year	193
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,784)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06985816%  
Employer's proportionate share at MD 0.07072663%

Employer's proportionate share of system NOL/(A) at prior MD \$ (77,981)  
**Employer's proportionate share of system NOL/(A) at MD \$ (136,669)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (105,954)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (162,841)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (17,774)
- 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) \$ (17,879)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 18,023
Changes of assumptions	\$ 0	\$ 142
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,436
Changes in proportionate share	\$ 275	\$ 540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 275	\$ 27,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,866)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,752)
2 <sup>nd</sup> Fiscal Year	(12,397)
3 <sup>rd</sup> Fiscal Year	(1,585)
4 <sup>th</sup> Fiscal Year	869
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (26,866)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.22977161%
Employer's proportionate share at MD	0.24578531%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (256,487)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (474,946)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (368,206)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (565,896)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (61,768)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,942)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (66,710)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 62,631
Changes of assumptions	\$ 0	\$ 492
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,316
Changes in proportionate share	\$ 0	\$ 9,675
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 102,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (102,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (52,411)
2 <sup>nd</sup> Fiscal Year	(46,880)
3 <sup>rd</sup> Fiscal Year	(5,843)
4 <sup>th</sup> Fiscal Year	3,020
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (102,114)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03212385%
Employer's proportionate share at MD	0.03710618%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (35,859)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (71,703)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (55,588)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (85,433)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,325)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,095)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,420)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,455
Changes of assumptions	\$ 0	\$ 74
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,426
Changes in proportionate share	\$ 341	\$ 2,769
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 341	\$ 16,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,383)

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 <sup>st</sup> Fiscal Year	\$ (8,249)
2 <sup>nd</sup> Fiscal Year	(7,641)
3 <sup>rd</sup> Fiscal Year	(949)
4 <sup>th</sup> Fiscal Year	456
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (16,383)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10855785%
Employer's proportionate share at MD	0.11492142%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (121,180)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (222,070)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (172,161)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (264,595)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (28,881)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,111)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (30,992)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,284
Changes of assumptions	\$ 0	\$ 230
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,707
Changes in proportionate share	\$ 0	\$ 3,898
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 47,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (47,119)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,241)
2 <sup>nd</sup> Fiscal Year	(21,588)
3 <sup>rd</sup> Fiscal Year	(2,702)
4 <sup>th</sup> Fiscal Year	1,412
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (47,119)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03101324%
Employer's proportionate share at MD	0.02953598%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (34,619)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (57,074)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (44,247)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (68,004)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,423)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,076
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,347)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,526
Changes of assumptions	\$ 0	\$ 59
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,523
Changes in proportionate share	\$ 1,472	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,472	\$ 11,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,636)

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 <sup>st</sup> Fiscal Year	\$ (4,753)
2 <sup>nd</sup> Fiscal Year	(4,634)
3 <sup>rd</sup> Fiscal Year	(612)
4 <sup>th</sup> Fiscal Year	363
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,636)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02883646%  
Employer's proportionate share at MD 0.03127454%

Employer's proportionate share of system NOL/(A) at prior MD \$ (32,189)  
**Employer's proportionate share of system NOL/(A) at MD \$ (60,434)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,852)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (72,007)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,860)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (596)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (8,456)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,969
Changes of assumptions	\$ 0	\$ 63
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,730
Changes in proportionate share	\$ 49	\$ 1,374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 13,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,087)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,661)
2 <sup>nd</sup> Fiscal Year	(6,056)
3 <sup>rd</sup> Fiscal Year	(754)
4 <sup>th</sup> Fiscal Year	384
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (13,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13085211%
Employer's proportionate share at MD	0.13096749%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (146,066)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (253,076)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (196,200)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (301,540)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (32,913)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (844)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (33,757)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 33,373
Changes of assumptions	\$ 0	\$ 262
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,621
Changes in proportionate share	\$ 0	\$ 830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 50,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,086)

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 <sup>st</sup> Fiscal Year	\$ (26,017)
2 <sup>nd</sup> Fiscal Year	(22,784)
3 <sup>rd</sup> Fiscal Year	(2,894)
4 <sup>th</sup> Fiscal Year	1,609
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (50,086)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00084252%
Employer's proportionate share at MD	0.00028197%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (940)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (545)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (422)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (649)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 122
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ 51</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 72
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 34
Changes in proportionate share	\$ 308	\$ 23
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 308	\$ 130
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 <sup>st</sup> Fiscal Year	\$ 72
2 <sup>nd</sup> Fiscal Year	93
3 <sup>rd</sup> Fiscal Year	10
4 <sup>th</sup> Fiscal Year	3
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 178</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06112601%
Employer's proportionate share at MD	0.06395227%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (68,233)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (123,579)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (95,806)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (147,244)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (16,072)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (885)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (16,957)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 16,296
Changes of assumptions	\$ 0	\$ 128
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,628
Changes in proportionate share	\$ 0	\$ 1,714
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 25,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (13,234)
2 <sup>nd</sup> Fiscal Year	(11,831)
3 <sup>rd</sup> Fiscal Year	(1,486)
4 <sup>th</sup> Fiscal Year	786
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (25,766)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00461866%
Employer's proportionate share at MD	0.00509524%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,156)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,846)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,633)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,731)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (224)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,504)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,298
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 608
Changes in proportionate share	\$ 16	\$ 422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 2,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,322)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,216)
2 <sup>nd</sup> Fiscal Year	(1,043)
3 <sup>rd</sup> Fiscal Year	(125)
4 <sup>th</sup> Fiscal Year	63
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,322)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01601130%
Employer's proportionate share at MD	0.01637431%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,873)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (31,641)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (24,530)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (37,700)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,115)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,170)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,173
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,953
Changes in proportionate share	\$ 43	\$ 198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 6,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,314)

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 <sup>st</sup> Fiscal Year	\$ (3,225)
2 <sup>nd</sup> Fiscal Year	(2,921)
3 <sup>rd</sup> Fiscal Year	(369)
4 <sup>th</sup> Fiscal Year	201
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,314)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00800556%
Employer's proportionate share at MD	0.00751455%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,936)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,521)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,257)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,302)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,888)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,687)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,915
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 896
Changes in proportionate share	\$ 328	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 328	\$ 2,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,498)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,271)
2 <sup>nd</sup> Fiscal Year	(1,167)
3 <sup>rd</sup> Fiscal Year	(153)
4 <sup>th</sup> Fiscal Year	92
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,498)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00096390%  
Employer's proportionate share at MD 0.00097157%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,076)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,877)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,455)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,237)

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) \$ (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)** **\$ (245)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 248
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 116
Changes in proportionate share	\$ 1	\$ 6
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (371)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (189)
2 <sup>nd</sup> Fiscal Year	(171)
3 <sup>rd</sup> Fiscal Year	(22)
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (371)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04923136%
Employer's proportionate share at MD	0.04515456%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (54,956)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (87,255)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (67,645)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (103,964)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (11,348)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,033
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (10,315)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,506
Changes of assumptions	\$ 0	\$ 90
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,386
Changes in proportionate share	\$ 2,234	\$ 30
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,234	\$ 17,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,778)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,691)
2 <sup>nd</sup> Fiscal Year	(6,751)
3 <sup>rd</sup> Fiscal Year	(891)
4 <sup>th</sup> Fiscal Year	555
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (14,778)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12686094%
Employer's proportionate share at MD	0.09804154%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (141,611)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (189,452)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (146,874)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (225,731)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (24,639)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4,899
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,740)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,983
Changes of assumptions	\$ 0	\$ 196
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,694
Changes in proportionate share	\$ 15,790	\$ 3,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 15,790	\$ 39,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,159)

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 <sup>st</sup> Fiscal Year	\$ (13,890)
2 <sup>nd</sup> Fiscal Year	(10,062)
3 <sup>rd</sup> Fiscal Year	(1,412)
4 <sup>th</sup> Fiscal Year	1,205
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (24,159)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	2.33533957%
Employer's proportionate share at MD	2.34637194%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,606,873)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,534,037)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,515,049)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,402,289)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (589,665)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (5,960)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (595,625)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 597,904
Changes of assumptions	\$ 0	\$ 4,697
Net difference between projected and actual earnings on investments	\$ 0	\$ 279,861
Changes in proportionate share	\$ 0	\$ 8,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 891,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (891,224)

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 <sup>st</sup> Fiscal Year	\$ (458,919)
2 <sup>nd</sup> Fiscal Year	(409,059)
3 <sup>rd</sup> Fiscal Year	(52,074)
4 <sup>th</sup> Fiscal Year	28,828
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (891,224)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01593719%  
Employer's proportionate share at MD 0.01439938%

Employer's proportionate share of system NOL/(A) at prior MD \$ (17,790)  
**Employer's proportionate share of system NOL/(A) at MD \$ (27,825)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (21,571)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (33,153)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,619)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 549
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,070)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,669
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,717
Changes in proportionate share	\$ 968	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 968	\$ 5,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,447)

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 <sup>st</sup> Fiscal Year	\$ (2,269)
2 <sup>nd</sup> Fiscal Year	(2,079)
3 <sup>rd</sup> Fiscal Year	(277)
4 <sup>th</sup> Fiscal Year	177
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,447)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05032277%
Employer's proportionate share at MD	0.04148606%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (56,174)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (80,166)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (62,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (95,518)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,426)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,442
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (8,984)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,571
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,948
Changes in proportionate share	\$ 4,842	\$ 993
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,842	\$ 16,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,753)

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 <sup>st</sup> Fiscal Year	\$ (6,514)
2 <sup>nd</sup> Fiscal Year	(5,066)
3 <sup>rd</sup> Fiscal Year	(684)
4 <sup>th</sup> Fiscal Year	510
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,753)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.30079080%
Employer's proportionate share at MD	0.30837569%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (335,764)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (595,893)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (461,971)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (710,004)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (77,498)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,257)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (80,755)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 78,580
Changes of assumptions	\$ 0	\$ 617
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,781
Changes in proportionate share	\$ 0	\$ 5,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 121,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,055)

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 <sup>st</sup> Fiscal Year	\$ (62,502)
2 <sup>nd</sup> Fiscal Year	(55,339)
3 <sup>rd</sup> Fiscal Year	(7,004)
4 <sup>th</sup> Fiscal Year	3,789
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (121,055)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11360462%
Employer's proportionate share at MD	0.11410343%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (126,814)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (220,489)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (170,936)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (262,712)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (28,675)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (28,978)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,076
Changes of assumptions	\$ 0	\$ 228
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,610
Changes in proportionate share	\$ 0	\$ 485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 43,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,399)

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 <sup>st</sup> Fiscal Year	\$ (22,355)
2 <sup>nd</sup> Fiscal Year	(19,914)
3 <sup>rd</sup> Fiscal Year	(2,532)
4 <sup>th</sup> Fiscal Year	1,402
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (43,399)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	3.19431476%
Employer's proportionate share at MD	3.31198461%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,565,722)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,399,950)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,961,612)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,625,517)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (832,333)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (41,541)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (873,874)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 843,962
Changes of assumptions	\$ 0	\$ 6,630
Net difference between projected and actual earnings on investments	\$ 0	\$ 395,033
Changes in proportionate share	\$ 0	\$ 73,280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,318,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,318,905)

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 <sup>st</sup> Fiscal Year	\$ (679,178)
2 <sup>nd</sup> Fiscal Year	(604,251)
3 <sup>rd</sup> Fiscal Year	(76,167)
4 <sup>th</sup> Fiscal Year	40,692
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (1,318,905)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16973397%
Employer's proportionate share at MD	0.16445279%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (189,469)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (317,782)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (246,363)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (378,636)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (41,329)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 382
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (40,947)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 41,906
Changes of assumptions	\$ 0	\$ 329
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,615
Changes in proportionate share	\$ 2,893	\$ 929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,893	\$ 62,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,886)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (31,227)
2 <sup>nd</sup> Fiscal Year	(27,187)
3 <sup>rd</sup> Fiscal Year	(3,492)
4 <sup>th</sup> Fiscal Year	2,021
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (59,886)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.60530942%
Employer's proportionate share at MD	0.59689985%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (675,690)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,153,426)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (894,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,374,303)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (150,007)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (495)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (150,502)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152,102
Changes of assumptions	\$ 0	\$ 1,195
Net difference between projected and actual earnings on investments	\$ 0	\$ 71,195
Changes in proportionate share	\$ 6,335	\$ 2,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 6,335	\$ 227,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (220,969)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (114,682)
2 <sup>nd</sup> Fiscal Year	(100,666)
3 <sup>rd</sup> Fiscal Year	(12,955)
4 <sup>th</sup> Fiscal Year	7,334
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (220,969)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05508308%  
Employer's proportionate share at MD 0.05535483%

Employer's proportionate share of system NOL/(A) at prior MD \$ (61,488)  
**Employer's proportionate share of system NOL/(A) at MD \$ (106,966)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (82,926)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (127,449)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,911)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (132)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (14,043)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,106
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,602
Changes in proportionate share	\$ 81	\$ 234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 81	\$ 21,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,796)
2 <sup>nd</sup> Fiscal Year	(9,628)
3 <sup>rd</sup> Fiscal Year	(1,228)
4 <sup>th</sup> Fiscal Year	680
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (20,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.73574666%
Employer's proportionate share at MD	0.72753778%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (821,293)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,405,866)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,089,909)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,675,084)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (182,837)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 443
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (182,394)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 185,392
Changes of assumptions	\$ 0	\$ 1,456
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,776
Changes in proportionate share	\$ 4,497	\$ 1,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,497	\$ 275,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (270,575)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (139,827)
2 <sup>nd</sup> Fiscal Year	(123,843)
3 <sup>rd</sup> Fiscal Year	(15,844)
4 <sup>th</sup> Fiscal Year	8,939
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (270,575)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04685399%
Employer's proportionate share at MD	0.04141846%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (52,302)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (80,035)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (62,048)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (95,362)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,409)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,285
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,124)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,554
Changes of assumptions	\$ 0	\$ 83
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,940
Changes in proportionate share	\$ 2,985	\$ 182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,985	\$ 15,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,724)
2 <sup>nd</sup> Fiscal Year	(5,788)
3 <sup>rd</sup> Fiscal Year	(771)
4 <sup>th</sup> Fiscal Year	509
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (12,774)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.15940735%  
Employer's proportionate share at MD 0.15185770%

Employer's proportionate share of system NOL/(A) at prior MD \$ (177,942)  
**Employer's proportionate share of system NOL/(A) at MD \$ (293,444)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (227,495)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (349,637)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (38,163)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,098
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (37,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,696
Changes of assumptions	\$ 0	\$ 304
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,113
Changes in proportionate share	\$ 4,136	\$ 1,046
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,136	\$ 58,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (54,023)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (28,216)
2 <sup>nd</sup> Fiscal Year	(24,517)
3 <sup>rd</sup> Fiscal Year	(3,156)
4 <sup>th</sup> Fiscal Year	1,866
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (54,023)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16582715%
Employer's proportionate share at MD	0.16715877%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (185,108)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (323,011)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (250,417)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (384,867)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (42,009)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (593)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (42,602)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 42,595
Changes of assumptions	\$ 0	\$ 335
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,938
Changes in proportionate share	\$ 0	\$ 976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 63,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,844)

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 <sup>st</sup> Fiscal Year	\$ (32,872)
2 <sup>nd</sup> Fiscal Year	(29,300)
3 <sup>rd</sup> Fiscal Year	(3,725)
4 <sup>th</sup> Fiscal Year	2,054
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (63,844)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01612072%
Employer's proportionate share at MD	0.01478488%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,995)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (28,570)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,149)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,041)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,716)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 232
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,484)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,767
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,763
Changes in proportionate share	\$ 732	\$ 142
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 732	\$ 5,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,970)

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 <sup>st</sup> Fiscal Year	\$ (2,621)
2 <sup>nd</sup> Fiscal Year	(2,241)
3 <sup>rd</sup> Fiscal Year	(290)
4 <sup>th</sup> Fiscal Year	182
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,970)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01201694%
Employer's proportionate share at MD	0.01274735%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,414)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,632)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,097)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,350)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,204)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (315)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,519)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,248
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,520
Changes in proportionate share	\$ 0	\$ 556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 5,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,350)

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 <sup>st</sup> Fiscal Year	\$ (2,775)
2 <sup>nd</sup> Fiscal Year	(2,430)
3 <sup>rd</sup> Fiscal Year	(301)
4 <sup>th</sup> Fiscal Year	157
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,350)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10263599%
Employer's proportionate share at MD	0.10658346%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (114,570)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (205,958)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (159,670)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (245,398)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,785)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,151)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (27,936)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,160
Changes of assumptions	\$ 0	\$ 213
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,713
Changes in proportionate share	\$ 8	\$ 2,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 42,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,413)

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 <sup>st</sup> Fiscal Year	\$ (21,761)
2 <sup>nd</sup> Fiscal Year	(19,507)
3 <sup>rd</sup> Fiscal Year	(2,454)
4 <sup>th</sup> Fiscal Year	1,310
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (42,413)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05737878%
Employer's proportionate share at MD	0.05864526%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (64,050)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (113,324)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (87,855)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (135,025)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,738)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (804)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (15,542)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,944
Changes of assumptions	\$ 0	\$ 117
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,995
Changes in proportionate share	\$ 0	\$ 1,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,212)

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 <sup>st</sup> Fiscal Year	\$ (12,064)
2 <sup>nd</sup> Fiscal Year	(10,542)
3 <sup>rd</sup> Fiscal Year	(1,326)
4 <sup>th</sup> Fiscal Year	721
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (23,212)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01786950%
Employer's proportionate share at MD	0.01724160%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,947)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (33,317)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (25,829)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (39,697)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,333)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,263)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,394
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,056
Changes in proportionate share	\$ 344	\$ 119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 344	\$ 6,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,260)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,262)
2 <sup>nd</sup> Fiscal Year	(2,845)
3 <sup>rd</sup> Fiscal Year	(365)
4 <sup>th</sup> Fiscal Year	212
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,260)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04941152%
Employer's proportionate share at MD	0.07828973%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (55,157)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (151,284)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (117,284)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (180,254)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (19,675)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (7,338)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (27,013)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,950
Changes of assumptions	\$ 0	\$ 157
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,338
Changes in proportionate share	\$ 666	\$ 16,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 666	\$ 45,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,824)

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 <sup>st</sup> Fiscal Year	\$ (22,380)
2 <sup>nd</sup> Fiscal Year	(20,925)
3 <sup>rd</sup> Fiscal Year	(2,480)
4 <sup>th</sup> Fiscal Year	962
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (44,824)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15554975%
Employer's proportionate share at MD	0.15485324%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (173,636)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (299,232)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (231,982)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (356,534)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (38,916)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 479
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (38,437)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,460
Changes of assumptions	\$ 0	\$ 310
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,470
Changes in proportionate share	\$ 897	\$ 68
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 897	\$ 58,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (29,427)
2 <sup>nd</sup> Fiscal Year	(26,486)
3 <sup>rd</sup> Fiscal Year	(3,401)
4 <sup>th</sup> Fiscal Year	1,903
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (57,411)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02871183%
Employer's proportionate share at MD	0.02879023%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (32,050)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (55,633)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (43,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (66,287)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,235)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (324)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,559)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,336
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,434
Changes in proportionate share	\$ 0	\$ 265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 11,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,805)
2 <sup>nd</sup> Fiscal Year	(5,005)
3 <sup>rd</sup> Fiscal Year	(636)
4 <sup>th</sup> Fiscal Year	354
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,093)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02398077%
Employer's proportionate share at MD	0.02356348%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (26,769)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (45,533)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (35,300)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (54,253)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,922)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,733)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,004
Changes of assumptions	\$ 0	\$ 47
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,811
Changes in proportionate share	\$ 314	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 314	\$ 8,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,548)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,376)
2 <sup>nd</sup> Fiscal Year	(3,952)
3 <sup>rd</sup> Fiscal Year	(509)
4 <sup>th</sup> Fiscal Year	290
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,548)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00433927%
Employer's proportionate share at MD	0.00424798%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,844)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,209)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,781)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,068)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (21)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,089)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,082
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 507
Changes in proportionate share	\$ 50	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 50	\$ 1,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (840)
2 <sup>nd</sup> Fiscal Year	(722)
3 <sup>rd</sup> Fiscal Year	(92)
4 <sup>th</sup> Fiscal Year	52
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,602)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00900756%
Employer's proportionate share at MD	0.00954469%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,055)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,444)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (14,299)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,976)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,399)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,542)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,432
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,138
Changes in proportionate share	\$ 8	\$ 300
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 3,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,881)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,984)
2 <sup>nd</sup> Fiscal Year	(1,789)
3 <sup>rd</sup> Fiscal Year	(226)
4 <sup>th</sup> Fiscal Year	117
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,881)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01742217%
Employer's proportionate share at MD	0.01666319%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,448)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (32,199)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (24,963)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (38,365)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,188)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 162
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,026)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,246
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,987
Changes in proportionate share	\$ 461	\$ 50
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 461	\$ 6,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,855)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,038)
2 <sup>nd</sup> Fiscal Year	(2,675)
3 <sup>rd</sup> Fiscal Year	(348)
4 <sup>th</sup> Fiscal Year	205
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,855)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09487028%  
Employer's proportionate share at MD 0.10452915%

Employer's proportionate share of system NOL/(A) at prior MD \$ (105,901)  
**Employer's proportionate share of system NOL/(A) at MD \$ (201,988)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (156,593)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (240,668)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (26,269)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,272)
  - 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) \$ (28,541)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,636
Changes of assumptions	\$ 0	\$ 209
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,468
Changes in proportionate share	\$ 266	\$ 5,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 266	\$ 44,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,339)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (22,508)
2 <sup>nd</sup> Fiscal Year	(20,557)
3 <sup>rd</sup> Fiscal Year	(2,559)
4 <sup>th</sup> Fiscal Year	1,284
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (44,339)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01810087%
Employer's proportionate share at MD	0.01761382%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (20,205)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (34,036)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (26,387)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (40,554)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,427)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,352)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,488
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,101
Changes in proportionate share	\$ 281	\$ 90
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 281	\$ 6,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,433)

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 <sup>st</sup> Fiscal Year	\$ (3,334)
2 <sup>nd</sup> Fiscal Year	(2,940)
3 <sup>rd</sup> Fiscal Year	(376)
4 <sup>th</sup> Fiscal Year	216
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,433)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01492286%
Employer's proportionate share at MD	0.01515176%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,658)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (29,279)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (22,699)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (34,885)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,808)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,857)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,861
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,807
Changes in proportionate share	\$ 68	\$ 235
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 68	\$ 5,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,865)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,005)
2 <sup>nd</sup> Fiscal Year	(2,706)
3 <sup>rd</sup> Fiscal Year	(340)
4 <sup>th</sup> Fiscal Year	186
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,865)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01745022%
Employer's proportionate share at MD	0.01742604%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (19,479)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (33,673)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (26,106)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (40,122)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,379)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,504)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,441
Changes of assumptions	\$ 0	\$ 35
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,078
Changes in proportionate share	\$ 14	\$ 117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 6,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,466)
2 <sup>nd</sup> Fiscal Year	(3,023)
3 <sup>rd</sup> Fiscal Year	(383)
4 <sup>th</sup> Fiscal Year	214
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,657)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01478660%
Employer's proportionate share at MD	0.01590883%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (16,506)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (30,742)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (23,833)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (36,629)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,998)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (386)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,384)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,054
Changes of assumptions	\$ 0	\$ 32
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,898
Changes in proportionate share	\$ 0	\$ 693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,677)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,441)
2 <sup>nd</sup> Fiscal Year	(3,051)
3 <sup>rd</sup> Fiscal Year	(380)
4 <sup>th</sup> Fiscal Year	195
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,677)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02039447%
Employer's proportionate share at MD	0.01878352%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (22,766)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (36,297)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (28,139)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (43,247)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,720)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,708)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,786
Changes of assumptions	\$ 0	\$ 38
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,240
Changes in proportionate share	\$ 883	\$ 397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 883	\$ 7,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,578)

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 <sup>st</sup> Fiscal Year	\$ (3,553)
2 <sup>nd</sup> Fiscal Year	(2,884)
3 <sup>rd</sup> Fiscal Year	(372)
4 <sup>th</sup> Fiscal Year	231
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,578)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01540417%
Employer's proportionate share at MD	0.01287948%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,195)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,888)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,294)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,654)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,237)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 688
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,549)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,282
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,536
Changes in proportionate share	\$ 1,418	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,418	\$ 4,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,426)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,803)
2 <sup>nd</sup> Fiscal Year	(1,562)
3 <sup>rd</sup> Fiscal Year	(219)
4 <sup>th</sup> Fiscal Year	158
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,426)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00949147%  
Employer's proportionate share at MD 0.01183321%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,595)  
**Employer's proportionate share of system NOL/(A) at MD \$ (22,866)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (17,727)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (27,245)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,974)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (657)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,631)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,015
Changes of assumptions	\$ 0	\$ 24
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,411
Changes in proportionate share	\$ 173	\$ 1,410
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 173	\$ 5,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,687)

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 <sup>st</sup> Fiscal Year	\$ (2,892)
2 <sup>nd</sup> Fiscal Year	(2,619)
3 <sup>rd</sup> Fiscal Year	(322)
4 <sup>th</sup> Fiscal Year	145
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,687)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01959950%  
Employer's proportionate share at MD 0.01653815%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,878)  
**Employer's proportionate share of system NOL/(A) at MD \$ (31,958)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (24,775)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,077)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,156)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 659
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,497)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,214
Changes of assumptions	\$ 0	\$ 33
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,973
Changes in proportionate share	\$ 1,677	\$ 152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,677	\$ 6,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,695)

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 <sup>st</sup> Fiscal Year	\$ (2,523)
2 <sup>nd</sup> Fiscal Year	(2,089)
3 <sup>rd</sup> Fiscal Year	(286)
4 <sup>th</sup> Fiscal Year	203
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,695)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00046777%  
Employer's proportionate share at MD 0.00047147%

Employer's proportionate share of system NOL/(A) at prior MD \$ (522)  
**Employer's proportionate share of system NOL/(A) at MD \$ (911)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (706)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,086)

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) \$ (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) \$ (120)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 120
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 56
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	\$ 182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (94)
2 <sup>nd</sup> Fiscal Year	(84)
3 <sup>rd</sup> Fiscal Year	(10)
4 <sup>th</sup> Fiscal Year	6
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01872652%  
Employer's proportionate share at MD 0.01968899%

Employer's proportionate share of system NOL/(A) at prior MD \$ (20,904)  
**Employer's proportionate share of system NOL/(A) at MD \$ (38,046)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (29,496)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (45,332)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,948)
- 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) \$ (5,244)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,017
Changes of assumptions	\$ 0	\$ 39
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,348
Changes in proportionate share	\$ 20	\$ 619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 20	\$ 8,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,003)

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 <sup>st</sup> Fiscal Year	\$ (4,108)
2 <sup>nd</sup> Fiscal Year	(3,678)
3 <sup>rd</sup> Fiscal Year	(460)
4 <sup>th</sup> Fiscal Year	242
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (8,003)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02977285%
Employer's proportionate share at MD	0.02801839%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (33,235)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (54,142)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (41,974)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (64,510)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,041)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 386
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,655)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,140
Changes of assumptions	\$ 0	\$ 56
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,342
Changes in proportionate share	\$ 961	\$ 53
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 961	\$ 10,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,630)

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 <sup>st</sup> Fiscal Year	\$ (5,011)
2 <sup>nd</sup> Fiscal Year	(4,390)
3 <sup>rd</sup> Fiscal Year	(573)
4 <sup>th</sup> Fiscal Year	344
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,630)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04826805%
Employer's proportionate share at MD	0.05001227%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (53,880)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (96,642)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (74,922)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (115,148)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,569)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (943)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,512)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,744
Changes of assumptions	\$ 0	\$ 100
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,965
Changes in proportionate share	\$ 0	\$ 1,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 20,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,257)

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 <sup>st</sup> Fiscal Year	\$ (10,540)
2 <sup>nd</sup> Fiscal Year	(9,182)
3 <sup>rd</sup> Fiscal Year	(1,150)
4 <sup>th</sup> Fiscal Year	614
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (20,257)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	2.54021454%
Employer's proportionate share at MD	2.58548645%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,835,569)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (4,996,093)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (3,873,261)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (5,952,827)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (649,757)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (15,071)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (664,828)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 658,835
Changes of assumptions	\$ 0	\$ 5,176
Net difference between projected and actual earnings on investments	\$ 0	\$ 308,381
Changes in proportionate share	\$ 2,549	\$ 33,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,549	\$ 1,006,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,003,620)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (515,997)
2 <sup>nd</sup> Fiscal Year	(461,146)
3 <sup>rd</sup> Fiscal Year	(58,242)
4 <sup>th</sup> Fiscal Year	31,766
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,003,620)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00362439%  
Employer's proportionate share at MD 0.00419451%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,046)  
**Employer's proportionate share of system NOL/(A) at MD \$ (8,105)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,284)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (9,657)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,054)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (320)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,374)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,069
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 500
Changes in proportionate share	\$ 0	\$ 444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,021)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,087)
2 <sup>nd</sup> Fiscal Year	(880)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	52
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,021)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00734851%
Employer's proportionate share at MD	0.00730812%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,203)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,122)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,948)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,826)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,837)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 491
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,346)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,862
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 872
Changes in proportionate share	\$ 615	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 615	\$ 2,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,134)

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 <sup>st</sup> Fiscal Year	\$ (937)
2 <sup>nd</sup> Fiscal Year	(1,125)
3 <sup>rd</sup> Fiscal Year	(161)
4 <sup>th</sup> Fiscal Year	90
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,134)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.27658060%
Employer's proportionate share at MD	0.24748442%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (308,739)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (478,229)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (370,751)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (569,808)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (62,195)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 7,560
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (54,635)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 63,064
Changes of assumptions	\$ 0	\$ 495
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,518
Changes in proportionate share	\$ 16,373	\$ 252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16,373	\$ 93,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,956)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (40,174)
2 <sup>nd</sup> Fiscal Year	(35,121)
3 <sup>rd</sup> Fiscal Year	(4,702)
4 <sup>th</sup> Fiscal Year	3,041
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (76,956)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.35852999%
Employer's proportionate share at MD	0.35733715%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (400,217)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (690,504)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (535,319)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (822,733)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (89,802)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,542)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (92,344)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 91,057
Changes of assumptions	\$ 0	\$ 715
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,621
Changes in proportionate share	\$ 654	\$ 3,381
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 654	\$ 137,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (137,120)

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 <sup>st</sup> Fiscal Year	\$ (71,459)
2 <sup>nd</sup> Fiscal Year	(62,197)
3 <sup>rd</sup> Fiscal Year	(7,854)
4 <sup>th</sup> Fiscal Year	4,390
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (137,120)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03991427%
Employer's proportionate share at MD	0.03837450%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (44,555)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (74,153)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (57,488)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (88,353)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (9,644)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 330
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,314)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 9,779
Changes of assumptions	\$ 0	\$ 77
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,577
Changes in proportionate share	\$ 850	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 850	\$ 14,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,635)

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 <sup>st</sup> Fiscal Year	\$ (7,065)
2 <sup>nd</sup> Fiscal Year	(6,234)
3 <sup>rd</sup> Fiscal Year	(807)
4 <sup>th</sup> Fiscal Year	471
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (13,635)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04643797%  
Employer's proportionate share at MD 0.04558207%

Employer's proportionate share of system NOL/(A) at prior MD \$ (51,837)  
**Employer's proportionate share of system NOL/(A) at MD \$ (88,081)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (68,286)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (104,948)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,455)
- 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) \$ (11,461)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,615
Changes of assumptions	\$ 0	\$ 91
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,437
Changes in proportionate share	\$ 511	\$ 185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 511	\$ 17,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,817)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8,741)
2 <sup>nd</sup> Fiscal Year	(7,653)
3 <sup>rd</sup> Fiscal Year	(983)
4 <sup>th</sup> Fiscal Year	560
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (16,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00549482%
Employer's proportionate share at MD	0.00418560%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,134)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,088)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,270)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,637)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,052)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 325
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (727)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,067
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 499
Changes in proportionate share	\$ 762	\$ 36
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 762	\$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (848)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (469)
2 <sup>nd</sup> Fiscal Year	(373)
3 <sup>rd</sup> Fiscal Year	(57)
4 <sup>th</sup> Fiscal Year	51
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (848)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00945549%  
Employer's proportionate share at MD 0.00936478%

Employer's proportionate share of system NOL/(A) at prior MD \$ (10,555)  
**Employer's proportionate share of system NOL/(A) at MD \$ (18,096)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,029)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,561)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,353)
- 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) \$ (2,407)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,386
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,117
Changes in proportionate share	\$ 49	\$ 67
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 3,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,540)

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 <sup>st</sup> Fiscal Year	\$ (1,847)
2 <sup>nd</sup> Fiscal Year	(1,602)
3 <sup>rd</sup> Fiscal Year	(206)
4 <sup>th</sup> Fiscal Year	115
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,540)

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, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10024168%
Employer's proportionate share at MD	0.10402576%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (111,897)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (201,015)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (155,839)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (239,509)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,143)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,499)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (27,642)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 26,508
Changes of assumptions	\$ 0	\$ 208
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,408
Changes in proportionate share	\$ 0	\$ 2,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 41,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (41,846)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (21,601)
2 <sup>nd</sup> Fiscal Year	(19,126)
3 <sup>rd</sup> Fiscal Year	(2,396)
4 <sup>th</sup> Fiscal Year	1,278
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (41,846)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01024528%
Employer's proportionate share at MD	0.01066884%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,437)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,616)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,983)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,564)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,681)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,761)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,719
Changes of assumptions	\$ 0	\$ 21
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,273
Changes in proportionate share	\$ 36	\$ 257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 4,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,234)

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 <sup>st</sup> Fiscal Year	\$ (2,157)
2 <sup>nd</sup> Fiscal Year	(1,963)
3 <sup>rd</sup> Fiscal Year	(245)
4 <sup>th</sup> Fiscal Year	131
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,234)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00587440%  
Employer's proportionate share at MD 0.00475432%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,557)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (9,187)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (7,122)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,946)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,195)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (846)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,211
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 567
Changes in proportionate share	\$ 674	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 674	\$ 1,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (578)
2 <sup>nd</sup> Fiscal Year	(519)
3 <sup>rd</sup> Fiscal Year	(75)
4 <sup>th</sup> Fiscal Year	58
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,114)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05011882%
Employer's proportionate share at MD	0.04280789%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (55,946)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (82,720)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (64,130)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (98,561)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,758)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,182
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (9,576)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,908
Changes of assumptions	\$ 0	\$ 86
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,106
Changes in proportionate share	\$ 4,006	\$ 796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4,006	\$ 16,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,020)
2 <sup>nd</sup> Fiscal Year	(5,643)
3 <sup>rd</sup> Fiscal Year	(753)
4 <sup>th</sup> Fiscal Year	526
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (12,890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09419465%
Employer's proportionate share at MD	0.09749194%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (105,147)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (188,390)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (146,051)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (224,466)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (24,501)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (778)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (25,279)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,843
Changes of assumptions	\$ 0	\$ 195
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,628
Changes in proportionate share	\$ 104	\$ 1,889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 104	\$ 38,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,451)

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 <sup>st</sup> Fiscal Year	\$ (19,667)
2 <sup>nd</sup> Fiscal Year	(17,743)
3 <sup>rd</sup> Fiscal Year	(2,239)
4 <sup>th</sup> Fiscal Year	1,198
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (38,451)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.21725176%
Employer's proportionate share at MD	0.22733376%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (242,512)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (439,291)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (340,564)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (523,413)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (57,131)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,219)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (60,350)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57,929
Changes of assumptions	\$ 0	\$ 455
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,115
Changes in proportionate share	\$ 208	\$ 6,679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 208	\$ 92,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (91,970)

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 <sup>st</sup> Fiscal Year	\$ (47,259)
2 <sup>nd</sup> Fiscal Year	(42,224)
3 <sup>rd</sup> Fiscal Year	(5,281)
4 <sup>th</sup> Fiscal Year	2,793
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (91,970)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11559328%
Employer's proportionate share at MD	0.11838598%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (129,033)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (228,764)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (177,351)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (272,572)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (29,752)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,305)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (31,057)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,167
Changes of assumptions	\$ 0	\$ 237
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,120
Changes in proportionate share	\$ 0	\$ 2,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 46,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (46,700)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (24,141)
2 <sup>nd</sup> Fiscal Year	(21,328)
3 <sup>rd</sup> Fiscal Year	(2,687)
4 <sup>th</sup> Fiscal Year	1,455
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (46,700)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15647756%
Employer's proportionate share at MD	0.16027709%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (174,671)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (309,713)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (240,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (369,022)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (40,279)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,653)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (41,932)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 40,842
Changes of assumptions	\$ 0	\$ 321
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,117
Changes in proportionate share	\$ 0	\$ 2,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 63,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (32,546)
2 <sup>nd</sup> Fiscal Year	(28,823)
3 <sup>rd</sup> Fiscal Year	(3,637)
4 <sup>th</sup> Fiscal Year	1,969
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (63,038)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.24993678%
Employer's proportionate share at MD	0.25569986%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (278,997)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (494,104)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (383,058)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (588,724)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (64,260)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,605)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (66,865)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 65,158
Changes of assumptions	\$ 0	\$ 512
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,498
Changes in proportionate share	\$ 53	\$ 4,684
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 100,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (100,799)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (52,058)
2 <sup>nd</sup> Fiscal Year	(46,090)
3 <sup>rd</sup> Fiscal Year	(5,792)
4 <sup>th</sup> Fiscal Year	3,142
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (100,799)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14407715%
Employer's proportionate share at MD	0.15012198%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (160,829)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (290,090)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (224,894)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (345,641)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (37,727)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,559)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (40,286)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 38,254
Changes of assumptions	\$ 0	\$ 301
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,906
Changes in proportionate share	\$ 0	\$ 4,250
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 60,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (60,711)

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 <sup>st</sup> Fiscal Year	\$ (31,413)
2 <sup>nd</sup> Fiscal Year	(27,671)
3 <sup>rd</sup> Fiscal Year	(3,471)
4 <sup>th</sup> Fiscal Year	1,844
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (60,711)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.48430769%
Employer's proportionate share at MD	0.49273190%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (540,619)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (952,136)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (738,151)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,134,466)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (123,828)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,395)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (127,223)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 125,558
Changes of assumptions	\$ 0	\$ 986
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,770
Changes in proportionate share	\$ 0	\$ 6,145
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 191,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (98,638)
2 <sup>nd</sup> Fiscal Year	(87,781)
3 <sup>rd</sup> Fiscal Year	(11,095)
4 <sup>th</sup> Fiscal Year	6,054
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (191,459)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.38226977%
Employer's proportionate share at MD	0.39350921%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (426,717)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (760,402)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (589,508)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (906,016)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (98,893)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (904)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (99,797)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 100,274
Changes of assumptions	\$ 0	\$ 788
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,935
Changes in proportionate share	\$ 1,482	\$ 6,158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,482	\$ 154,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (152,673)

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 <sup>st</sup> Fiscal Year	\$ (77,555)
2 <sup>nd</sup> Fiscal Year	(70,974)
3 <sup>rd</sup> Fiscal Year	(8,979)
4 <sup>th</sup> Fiscal Year	4,835
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (152,673)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.18750267%
Employer's proportionate share at MD	0.18953931%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (209,304)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (366,258)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (283,945)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (436,395)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (47,633)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,154)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (48,787)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 48,298
Changes of assumptions	\$ 0	\$ 379
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,607
Changes in proportionate share	\$ 0	\$ 1,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 72,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,927)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (37,655)
2 <sup>nd</sup> Fiscal Year	(33,364)
3 <sup>rd</sup> Fiscal Year	(4,237)
4 <sup>th</sup> Fiscal Year	2,329
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (72,927)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02456863%  
Employer's proportionate share at MD 0.02101562%

Employer's proportionate share of system NOL/(A) at prior MD \$ (27,425)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (40,610)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (31,483)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (48,386)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (5,281)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ 760
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (4,521)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,355
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,507
Changes in proportionate share	\$ 2,015	\$ 345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,015	\$ 8,249
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 <sup>st</sup> Fiscal Year	\$ (3,333)
2 <sup>nd</sup> Fiscal Year	(2,788)
3 <sup>rd</sup> Fiscal Year	(371)
4 <sup>th</sup> Fiscal Year	258
5 <sup>th</sup> 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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11787432%
Employer's proportionate share at MD	0.11935301%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (131,580)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (230,633)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (178,800)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (274,798)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (562)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (30,557)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 30,414
Changes of assumptions	\$ 0	\$ 239
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,236
Changes in proportionate share	\$ 0	\$ 982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 45,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,871)

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 <sup>st</sup> Fiscal Year	\$ (23,607)
2 <sup>nd</sup> Fiscal Year	(21,058)
3 <sup>rd</sup> Fiscal Year	(2,672)
4 <sup>th</sup> Fiscal Year	1,466
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (45,871)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00046508%
Employer's proportionate share at MD	0.00054521%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (519)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,054)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (817)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,255)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (26)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (163)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 139
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 65
Changes in proportionate share	\$ 0	\$ 48
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (253)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (129)
2 <sup>nd</sup> Fiscal Year	(117)
3 <sup>rd</sup> Fiscal Year	(13)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (253)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07934686%
Employer's proportionate share at MD	0.07824345%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (88,573)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (151,195)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (117,215)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (180,148)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (19,663)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 280
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,383)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 19,938
Changes of assumptions	\$ 0	\$ 157
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,332
Changes in proportionate share	\$ 727	\$ 237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 727	\$ 29,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,937)

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 <sup>st</sup> Fiscal Year	\$ (14,898)
2 <sup>nd</sup> Fiscal Year	(13,302)
3 <sup>rd</sup> Fiscal Year	(1,698)
4 <sup>th</sup> Fiscal Year	961
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (28,937)

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, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00475669%  
Employer's proportionate share at MD 0.00621931%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,310)  
**Employer's proportionate share of system NOL/(A) at MD \$ (12,018)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,317)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,319)

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) \$ (409)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,972)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,585
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 742
Changes in proportionate share	\$ 28	\$ 835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 28	\$ 3,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,596)
2 <sup>nd</sup> Fiscal Year	(1,452)
3 <sup>rd</sup> Fiscal Year	(174)
4 <sup>th</sup> Fiscal Year	76
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15034452%
Employer's proportionate share at MD	0.15594403%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (167,825)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (301,340)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (233,616)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (359,046)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (39,190)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,565)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (40,755)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 39,738
Changes of assumptions	\$ 0	\$ 312
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,600
Changes in proportionate share	\$ 170	\$ 3,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 170	\$ 61,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,714)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (31,643)
2 <sup>nd</sup> Fiscal Year	(28,399)
3 <sup>rd</sup> Fiscal Year	(3,588)
4 <sup>th</sup> Fiscal Year	1,916
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (61,714)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.26155545%
Employer's proportionate share at MD	0.27849195%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (291,967)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (538,147)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (417,203)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (641,200)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (69,988)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,308)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (74,296)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 70,965
Changes of assumptions	\$ 0	\$ 558
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,217
Changes in proportionate share	\$ 352	\$ 9,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 352	\$ 114,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (114,179)

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 <sup>st</sup> Fiscal Year	\$ (58,300)
2 <sup>nd</sup> Fiscal Year	(52,712)
3 <sup>rd</sup> Fiscal Year	(6,588)
4 <sup>th</sup> Fiscal Year	3,422
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (114,179)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12504580%
Employer's proportionate share at MD	0.08930032%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (139,585)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (172,560)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (133,779)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (205,605)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (22,442)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 9,018
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,424)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 22,756
Changes of assumptions	\$ 0	\$ 179
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,651
Changes in proportionate share	\$ 19,928	\$ 1,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,928	\$ 34,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,696)

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 <sup>st</sup> Fiscal Year	\$ (8,393)
2 <sup>nd</sup> Fiscal Year	(6,362)
3 <sup>rd</sup> Fiscal Year	(1,038)
4 <sup>th</sup> Fiscal Year	1,097
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (14,696)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.59695606%
Employer's proportionate share at MD	0.59429352%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (666,365)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,148,390)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (890,298)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,368,302)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (149,352)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (149,800)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 151,438
Changes of assumptions	\$ 0	\$ 1,190
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,884
Changes in proportionate share	\$ 1,520	\$ 835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,520	\$ 224,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (222,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (114,982)
2 <sup>nd</sup> Fiscal Year	(102,098)
3 <sup>rd</sup> Fiscal Year	(13,048)
4 <sup>th</sup> Fiscal Year	7,302
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (222,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05014561%
Employer's proportionate share at MD	0.05105533%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (55,976)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (98,657)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (76,485)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (117,550)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,831)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (523)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,354)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 13,010
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,090
Changes in proportionate share	\$ 0	\$ 719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 19,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,921)

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 <sup>st</sup> Fiscal Year	\$ (10,318)
2 <sup>nd</sup> Fiscal Year	(9,079)
3 <sup>rd</sup> Fiscal Year	(1,151)
4 <sup>th</sup> Fiscal Year	627
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (19,921)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00539959%
Employer's proportionate share at MD	0.00459007%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,027)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,870)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,876)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,568)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,154)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (983)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,170
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 547
Changes in proportionate share	\$ 444	\$ 50
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 444	\$ 1,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,332)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (715)
2 <sup>nd</sup> Fiscal Year	(594)
3 <sup>rd</sup> Fiscal Year	(79)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,332)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01024836%
Employer's proportionate share at MD	0.00909319%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (11,440)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (17,571)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,622)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,936)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,285)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,022)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,317
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,085
Changes in proportionate share	\$ 639	\$ 29
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 639	\$ 3,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,810)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,481)
2 <sup>nd</sup> Fiscal Year	(1,271)
3 <sup>rd</sup> Fiscal Year	(170)
4 <sup>th</sup> Fiscal Year	112
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (2,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01931034%  
Employer's proportionate share at MD 0.01673589%

Employer's proportionate share of system NOL/(A) at prior MD \$ (21,556)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (32,340)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (25,072)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (38,533)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (4,206)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 414
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (3,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,265
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,996
Changes in proportionate share	\$ 1,421	\$ 359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,421	\$ 6,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,828)
2 <sup>nd</sup> Fiscal Year	(2,306)
3 <sup>rd</sup> Fiscal Year	(303)
4 <sup>th</sup> Fiscal Year	206
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,233)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03638783%
Employer's proportionate share at MD	0.04512578%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (40,619)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (87,199)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (67,602)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (103,898)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (11,341)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,342)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (13,683)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,499
Changes of assumptions	\$ 0	\$ 90
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,382
Changes in proportionate share	\$ 189	\$ 4,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 189	\$ 21,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,715)

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 <sup>st</sup> Fiscal Year	\$ (11,004)
2 <sup>nd</sup> Fiscal Year	(10,043)
3 <sup>rd</sup> Fiscal Year	(1,223)
4 <sup>th</sup> Fiscal Year	554
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,715)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10117491%
Employer's proportionate share at MD	0.09991901%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (112,939)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (193,080)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (149,686)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (230,054)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (25,111)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 41
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (25,070)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 25,461
Changes of assumptions	\$ 0	\$ 200
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,918
Changes in proportionate share	\$ 688	\$ 210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 688	\$ 37,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,195)
2 <sup>nd</sup> Fiscal Year	(16,961)
3 <sup>rd</sup> Fiscal Year	(2,173)
4 <sup>th</sup> Fiscal Year	1,228
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,101)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.35412999%
Employer's proportionate share at MD	0.35895689%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (395,305)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (693,634)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (537,745)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (826,463)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (90,209)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (3,335)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (93,544)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 91,470
Changes of assumptions	\$ 0	\$ 719
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,814
Changes in proportionate share	\$ 0	\$ 4,773
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 139,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,776)

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 <sup>st</sup> Fiscal Year	\$ (72,444)
2 <sup>nd</sup> Fiscal Year	(63,692)
3 <sup>rd</sup> Fiscal Year	(8,049)
4 <sup>th</sup> Fiscal Year	4,410
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (139,776)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02980840%
Employer's proportionate share at MD	0.03120335%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (33,274)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (60,296)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (46,745)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (71,843)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (7,842)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (545)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (8,387)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,951
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,722
Changes in proportionate share	\$ 1	\$ 1,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 12,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,737)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,580)
2 <sup>nd</sup> Fiscal Year	(5,816)
3 <sup>rd</sup> Fiscal Year	(725)
4 <sup>th</sup> Fiscal Year	383
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (12,737)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.34077149%
Employer's proportionate share at MD	0.34488997%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (380,393)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (666,452)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (516,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (794,075)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (86,674)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,420)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (89,094)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 87,885
Changes of assumptions	\$ 0	\$ 690
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,136
Changes in proportionate share	\$ 0	\$ 3,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 133,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (133,432)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (68,954)
2 <sup>nd</sup> Fiscal Year	(60,999)
3 <sup>rd</sup> Fiscal Year	(7,718)
4 <sup>th</sup> Fiscal Year	4,237
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (133,432)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04276829%
Employer's proportionate share at MD	0.05031050%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (47,741)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (97,218)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (75,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (115,835)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,644)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,006)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,650)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,820
Changes of assumptions	\$ 0	\$ 101
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,001
Changes in proportionate share	\$ 0	\$ 4,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 23,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,726)
2 <sup>nd</sup> Fiscal Year	(10,678)
3 <sup>rd</sup> Fiscal Year	(1,306)
4 <sup>th</sup> Fiscal Year	618
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (23,093)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03194224%
Employer's proportionate share at MD	0.02538309%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (35,656)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (49,049)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (38,026)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (58,442)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,379)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 1,582
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,797)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,468
Changes of assumptions	\$ 0	\$ 51
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,028
Changes in proportionate share	\$ 3,790	\$ 197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,790	\$ 9,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,954)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (3,241)
2 <sup>nd</sup> Fiscal Year	(2,636)
3 <sup>rd</sup> Fiscal Year	(388)
4 <sup>th</sup> Fiscal Year	312
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,954)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.67591209%
Employer's proportionate share at MD	0.68502890%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (754,501)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,323,723)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,026,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,577,211)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (172,154)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,349)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (176,503)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 174,559
Changes of assumptions	\$ 0	\$ 1,371
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,706
Changes in proportionate share	\$ 0	\$ 7,238
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 264,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (264,874)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (136,621)
2 <sup>nd</sup> Fiscal Year	(121,314)
3 <sup>rd</sup> Fiscal Year	(15,356)
4 <sup>th</sup> Fiscal Year	8,416
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (264,874)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.25957615%
Employer's proportionate share at MD	0.26253178%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (289,757)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (507,306)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (393,293)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (604,453)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (65,977)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,673)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (67,650)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 66,898
Changes of assumptions	\$ 0	\$ 526
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,313
Changes in proportionate share	\$ 0	\$ 2,584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 101,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (101,321)

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 <sup>st</sup> Fiscal Year	\$ (52,322)
2 <sup>nd</sup> Fiscal Year	(46,353)
3 <sup>rd</sup> Fiscal Year	(5,871)
4 <sup>th</sup> Fiscal Year	3,226
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (101,321)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04477275%  
Employer's proportionate share at MD 0.04698101%

Employer's proportionate share of system NOL/(A) at prior MD \$ (49,979)  
**Employer's proportionate share of system NOL/(A) at MD \$ (90,784)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (70,381)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (108,169)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (11,807)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (641)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (12,448)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 11,972
Changes of assumptions	\$ 0	\$ 94
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,604
Changes in proportionate share	\$ 74	\$ 1,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 74	\$ 18,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,893)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,688)
2 <sup>nd</sup> Fiscal Year	(8,686)
3 <sup>rd</sup> Fiscal Year	(1,095)
4 <sup>th</sup> Fiscal Year	577
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (18,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.94274950%
Employer's proportionate share at MD	0.91854476%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,052,364)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,774,960)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,376,052)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,114,858)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (230,839)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 5,482
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (225,357)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 234,064
Changes of assumptions	\$ 0	\$ 1,839
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,558
Changes in proportionate share	\$ 13,828	\$ 2,135
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 13,828	\$ 347,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (333,768)

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 <sup>st</sup> Fiscal Year	\$ (172,336)
2 <sup>nd</sup> Fiscal Year	(153,077)
3 <sup>rd</sup> Fiscal Year	(19,640)
4 <sup>th</sup> Fiscal Year	11,285
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (333,768)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09467746%
Employer's proportionate share at MD	0.09594372%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (105,686)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (185,398)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (143,731)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (220,901)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (24,112)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (612)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (24,724)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 24,448
Changes of assumptions	\$ 0	\$ 192
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,444
Changes in proportionate share	\$ 0	\$ 956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 37,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (37,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (19,107)
2 <sup>nd</sup> Fiscal Year	(16,960)
3 <sup>rd</sup> Fiscal Year	(2,151)
4 <sup>th</sup> Fiscal Year	1,179
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (37,040)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.36075452%
Employer's proportionate share at MD	0.32489743%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (402,700)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (627,819)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (486,722)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (748,044)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (81,650)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 8,073
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (73,577)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 82,791
Changes of assumptions	\$ 0	\$ 650
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,752
Changes in proportionate share	\$ 19,646	\$ 1,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 19,646	\$ 123,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,657)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (54,458)
2 <sup>nd</sup> Fiscal Year	(46,956)
3 <sup>rd</sup> Fiscal Year	(6,235)
4 <sup>th</sup> Fiscal Year	3,992
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (103,657)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04116693%  
Employer's proportionate share at MD 0.04075560%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,953)  
**Employer's proportionate share of system NOL/(A) at MD \$ (78,755)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (61,055)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (93,836)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (10,242)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 213
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (10,029)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,385
Changes of assumptions	\$ 0	\$ 82
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,861
Changes in proportionate share	\$ 400	\$ 22
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 400	\$ 15,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,950)

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 <sup>st</sup> Fiscal Year	\$ (7,659)
2 <sup>nd</sup> Fiscal Year	(6,904)
3 <sup>rd</sup> Fiscal Year	(887)
4 <sup>th</sup> Fiscal Year	501
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (14,950)

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, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00518770%  
Employer's proportionate share at MD 0.00545335%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,791)  
**Employer's proportionate share of system NOL/(A) at MD \$ (10,538)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (8,170)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (12,556)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,370)
- Net amortization of employer-specific deferred amounts from:
  - 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) \$ (1,389)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,390
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 650
Changes in proportionate share	\$ 36	\$ 146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 36	\$ 2,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,161)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,087)
2 <sup>nd</sup> Fiscal Year	(1,012)
3 <sup>rd</sup> Fiscal Year	(128)
4 <sup>th</sup> Fiscal Year	67
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,161)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05702295%  
Employer's proportionate share at MD 0.05526786%

Employer's proportionate share of system NOL/(A) at prior MD \$ (63,653)  
**Employer's proportionate share of system NOL/(A) at MD \$ (106,797)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (82,796)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (127,249)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (13,889)
- 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) \$ (13,685)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 14,083
Changes of assumptions	\$ 0	\$ 111
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,592
Changes in proportionate share	\$ 961	\$ 214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 961	\$ 21,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,039)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,421)
2 <sup>nd</sup> Fiscal Year	(9,122)
3 <sup>rd</sup> Fiscal Year	(1,175)
4 <sup>th</sup> Fiscal Year	679
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (20,039)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05171935%
Employer's proportionate share at MD	0.05070304%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (57,733)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (97,977)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (75,957)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (116,739)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,742)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (12,692)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,920
Changes of assumptions	\$ 0	\$ 102
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,048
Changes in proportionate share	\$ 557	\$ 164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 557	\$ 19,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,677)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,695)
2 <sup>nd</sup> Fiscal Year	(8,512)
3 <sup>rd</sup> Fiscal Year	(1,092)
4 <sup>th</sup> Fiscal Year	623
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (18,677)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10160676%  
Employer's proportionate share at MD 0.12910538%

Employer's proportionate share of system NOL/(A) at prior MD \$ (113,421)  
**Employer's proportionate share of system NOL/(A) at MD \$ (249,478)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (193,410)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (297,252)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (32,445)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (6,133)
  - 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) \$ (38,578)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 32,899
Changes of assumptions	\$ 0	\$ 258
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,399
Changes in proportionate share	\$ 1,435	\$ 15,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,435	\$ 63,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,230)

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 <sup>st</sup> Fiscal Year	\$ (31,074)
2 <sup>nd</sup> Fiscal Year	(29,177)
3 <sup>rd</sup> Fiscal Year	(3,565)
4 <sup>th</sup> Fiscal Year	1,586
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (62,230)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.58435618%
Employer's proportionate share at MD	0.55855462%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (652,300)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,079,329)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (836,759)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,286,017)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (140,370)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 4,503
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (135,867)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 142,331
Changes of assumptions	\$ 0	\$ 1,118
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,621
Changes in proportionate share	\$ 14,137	\$ 1,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14,137	\$ 211,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (197,856)

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 <sup>st</sup> Fiscal Year	\$ (102,992)
2 <sup>nd</sup> Fiscal Year	(90,073)
3 <sup>rd</sup> Fiscal Year	(11,654)
4 <sup>th</sup> Fiscal Year	6,863
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (197,856)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.25337397%
Employer's proportionate share at MD	0.25303783%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (282,834)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (488,960)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (379,070)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (582,595)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (63,591)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (63,579)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 64,479
Changes of assumptions	\$ 0	\$ 507
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,181
Changes in proportionate share	\$ 311	\$ 332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 311	\$ 95,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,188)

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 <sup>st</sup> Fiscal Year	\$ (48,958)
2 <sup>nd</sup> Fiscal Year	(43,762)
3 <sup>rd</sup> Fiscal Year	(5,577)
4 <sup>th</sup> Fiscal Year	3,109
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (95,188)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11221720%
Employer's proportionate share at MD	0.11422597%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (125,265)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (220,726)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (171,119)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (262,994)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (28,706)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,027)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (29,733)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 29,107
Changes of assumptions	\$ 0	\$ 229
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,624
Changes in proportionate share	\$ 0	\$ 1,636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 44,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,596)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23,049)
2 <sup>nd</sup> Fiscal Year	(20,377)
3 <sup>rd</sup> Fiscal Year	(2,573)
4 <sup>th</sup> Fiscal Year	1,403
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (44,596)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08644635%  
Employer's proportionate share at MD 0.08612201%

Employer's proportionate share of system NOL/(A) at prior MD \$ (96,498)  
**Employer's proportionate share of system NOL/(A) at MD \$ (166,419)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (129,018)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (198,287)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (21,643)
- 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) \$ (22,044)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,946
Changes of assumptions	\$ 0	\$ 172
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,272
Changes in proportionate share	\$ 177	\$ 543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 177	\$ 32,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,756)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,005)
2 <sup>nd</sup> Fiscal Year	(14,915)
3 <sup>rd</sup> Fiscal Year	(1,894)
4 <sup>th</sup> Fiscal Year	1,058
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,756)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03035325%  
Employer's proportionate share at MD 0.02878674%

Employer's proportionate share of system NOL/(A) at prior MD \$ (33,882)  
**Employer's proportionate share of system NOL/(A) at MD \$ (55,626)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (43,125)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (66,279)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,234)
- 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) \$ (7,141)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,335
Changes of assumptions	\$ 0	\$ 58
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,434
Changes in proportionate share	\$ 858	\$ 279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 858	\$ 11,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,248)

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 <sup>st</sup> Fiscal Year	\$ (5,405)
2 <sup>nd</sup> Fiscal Year	(4,601)
3 <sup>rd</sup> Fiscal Year	(595)
4 <sup>th</sup> Fiscal Year	354
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (10,248)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01136216%
Employer's proportionate share at MD	0.01160663%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,683)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (22,428)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,388)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (26,723)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,917)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (281)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,198)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,958
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,384
Changes in proportionate share	\$ 25	\$ 301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 4,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,641)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,456)
2 <sup>nd</sup> Fiscal Year	(2,066)
3 <sup>rd</sup> Fiscal Year	(262)
4 <sup>th</sup> Fiscal Year	143
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,641)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.27381244%  
Employer's proportionate share at MD 0.22720791%

Employer's proportionate share of system NOL/(A) at prior MD \$ (305,649)  
**Employer's proportionate share of system NOL/(A) at MD \$ (439,048)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (340,375)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (523,124)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (57,099)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 11,737
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (45,362)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 57,897
Changes of assumptions	\$ 0	\$ 455
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,100
Changes in proportionate share	\$ 26,711	\$ 2,734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 26,711	\$ 88,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (61,475)

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 <sup>st</sup> Fiscal Year	\$ (32,691)
2 <sup>nd</sup> Fiscal Year	(27,778)
3 <sup>rd</sup> Fiscal Year	(3,798)
4 <sup>th</sup> Fiscal Year	2,792
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (61,475)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.18905658%
Employer's proportionate share at MD	0.19724589%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (211,038)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (381,150)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (295,490)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (454,139)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (49,570)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,019)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (51,589)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 50,262
Changes of assumptions	\$ 0	\$ 395
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,526
Changes in proportionate share	\$ 132	\$ 4,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 132	\$ 78,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (78,631)

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 <sup>st</sup> Fiscal Year	\$ (40,208)
2 <sup>nd</sup> Fiscal Year	(36,279)
3 <sup>rd</sup> Fiscal Year	(4,568)
4 <sup>th</sup> Fiscal Year	2,423
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (78,631)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02107304%
Employer's proportionate share at MD	0.02102144%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (23,523)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (40,621)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (31,492)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (48,400)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (5,283)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,311)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 5,357
Changes of assumptions	\$ 0	\$ 42
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,507
Changes in proportionate share	\$ 170	\$ 107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 170	\$ 8,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,047)
2 <sup>nd</sup> Fiscal Year	(3,591)
3 <sup>rd</sup> Fiscal Year	(464)
4 <sup>th</sup> Fiscal Year	258
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,843)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	1.20992719%
Employer's proportionate share at MD	1.21763189%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,350,607)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,352,904)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,824,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,803,477)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (306,002)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (6,266)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (312,268)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 310,278
Changes of assumptions	\$ 0	\$ 2,438
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,232
Changes in proportionate share	\$ 0	\$ 8,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 466,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (466,434)

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 <sup>st</sup> Fiscal Year	\$ (241,027)
2 <sup>nd</sup> Fiscal Year	(213,291)
3 <sup>rd</sup> Fiscal Year	(27,075)
4 <sup>th</sup> Fiscal Year	14,960
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (466,434)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10738364%
Employer's proportionate share at MD	0.10648567%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (119,869)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (205,769)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (159,524)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (245,173)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (26,761)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (26,877)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27,135
Changes of assumptions	\$ 0	\$ 213
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,701
Changes in proportionate share	\$ 517	\$ 257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 517	\$ 40,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,789)

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 <sup>st</sup> Fiscal Year	\$ (20,591)
2 <sup>nd</sup> Fiscal Year	(18,180)
3 <sup>rd</sup> Fiscal Year	(2,326)
4 <sup>th</sup> Fiscal Year	1,308
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (39,789)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04395691%
Employer's proportionate share at MD	0.04897233%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (49,068)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (94,632)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (73,364)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (112,754)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (12,307)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,749)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (14,056)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 12,479
Changes of assumptions	\$ 0	\$ 98
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,841
Changes in proportionate share	\$ 0	\$ 3,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 21,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,146)
2 <sup>nd</sup> Fiscal Year	(9,842)
3 <sup>rd</sup> Fiscal Year	(1,211)
4 <sup>th</sup> Fiscal Year	602
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (21,597)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01631602%
Employer's proportionate share at MD	0.01366847%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (18,213)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (26,412)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (20,476)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (31,470)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,435)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 520
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,915)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,483
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,630
Changes in proportionate share	\$ 1,450	\$ 170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,450	\$ 5,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,860)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,095)
2 <sup>nd</sup> Fiscal Year	(1,700)
3 <sup>rd</sup> Fiscal Year	(234)
4 <sup>th</sup> Fiscal Year	168
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,860)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.19607448%  
Employer's proportionate share at MD 0.19583707%

Employer's proportionate share of system NOL/(A) at prior MD \$ (218,872)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (378,428)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (293,379)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (450,895)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (49,216)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,082
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (48,134)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 49,903
Changes of assumptions	\$ 0	\$ 392
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,358
Changes in proportionate share	\$ 1,279	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,279	\$ 73,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (72,374)

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 <sup>st</sup> Fiscal Year	\$ (36,865)
2 <sup>nd</sup> Fiscal Year	(33,600)
3 <sup>rd</sup> Fiscal Year	(4,316)
4 <sup>th</sup> Fiscal Year	2,406
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (72,374)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02718291%
Employer's proportionate share at MD	0.02575931%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (30,344)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (49,776)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (38,589)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (59,308)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,474)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (6,281)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,564
Changes of assumptions	\$ 0	\$ 52
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,072
Changes in proportionate share	\$ 780	\$ 195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 780	\$ 9,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,103)

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 <sup>st</sup> Fiscal Year	\$ (4,769)
2 <sup>nd</sup> Fiscal Year	(4,120)
3 <sup>rd</sup> Fiscal Year	(531)
4 <sup>th</sup> Fiscal Year	316
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (9,103)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04059332%  
Employer's proportionate share at MD 0.03973319%

Employer's proportionate share of system NOL/(A) at prior MD \$ (45,313)  
**Employer's proportionate share of system NOL/(A) at MD \$ (76,779)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (59,523)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (91,482)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (9,985)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 108
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (9,877)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,125
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,739
Changes in proportionate share	\$ 502	\$ 209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 502	\$ 15,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,651)

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 <sup>st</sup> Fiscal Year	\$ (7,585)
2 <sup>nd</sup> Fiscal Year	(6,697)
3 <sup>rd</sup> Fiscal Year	(856)
4 <sup>th</sup> Fiscal Year	488
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (14,651)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00149706%
Employer's proportionate share at MD	0.00129160%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,671)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (2,496)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (1,935)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (2,974)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (325)
▪ Net amortization of employer-specific deferred amounts from:	
○ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (264)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 329
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 154
Changes in proportionate share	\$ 125	\$ 2
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 125	\$ 488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (189)
2 <sup>nd</sup> Fiscal Year	(165)
3 <sup>rd</sup> Fiscal Year	(25)
4 <sup>th</sup> Fiscal Year	16
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (363)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00779255%
Employer's proportionate share at MD	0.00810759%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,699)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,667)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,146)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,667)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,038)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (74)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,112)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,066
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 967
Changes in proportionate share	\$ 12	\$ 183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 3,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,220)

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 <sup>st</sup> Fiscal Year	\$ (1,644)
2 <sup>nd</sup> Fiscal Year	(1,488)
3 <sup>rd</sup> Fiscal Year	(188)
4 <sup>th</sup> Fiscal Year	100
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,220)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00164478%  
Employer's proportionate share at MD 0.00178080%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,836)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,441)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,668)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,100)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (448)
- 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)** **\$ (469)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 454
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 212
Changes in proportionate share	\$ 16	\$ 75
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (365)
2 <sup>nd</sup> Fiscal Year	(341)
3 <sup>rd</sup> Fiscal Year	(44)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00332635%
Employer's proportionate share at MD	0.00357875%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,713)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,915)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,361)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,240)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (899)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,066)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 912
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 427
Changes in proportionate share	\$ 0	\$ 211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,557)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (829)
2 <sup>nd</sup> Fiscal Year	(687)
3 <sup>rd</sup> Fiscal Year	(85)
4 <sup>th</sup> Fiscal Year	44
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,557)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00185931%  
Employer's proportionate share at MD 0.00196191%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,075)  
**Employer's proportionate share of system NOL/(A) at MD \$ (3,791)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,939)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (4,517)

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) \$ (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) \$ (621)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 500
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 234
Changes in proportionate share	\$ 4	\$ 127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 4	\$ 865
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 <sup>st</sup> Fiscal Year	\$ (475)
2 <sup>nd</sup> Fiscal Year	(364)
3 <sup>rd</sup> Fiscal Year	(45)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (861)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00630627%  
Employer's proportionate share at MD 0.00645125%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,040)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (12,466)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,664)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (14,853)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,621)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 60
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (1,561)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,644
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 769
Changes in proportionate share	\$ 95	\$ 79
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 95	\$ 2,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,203)
2 <sup>nd</sup> Fiscal Year	(1,141)
3 <sup>rd</sup> Fiscal Year	(145)
4 <sup>th</sup> Fiscal Year	79
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,410)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00815173%
Employer's proportionate share at MD	0.00864164%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,100)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (16,699)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,946)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (19,897)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,172)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,380)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,202
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,031
Changes in proportionate share	\$ 0	\$ 347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,597)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,866)
2 <sup>nd</sup> Fiscal Year	(1,635)
3 <sup>rd</sup> Fiscal Year	(203)
4 <sup>th</sup> Fiscal Year	106
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,597)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00053223%
Employer's proportionate share at MD	0.00059778%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (594)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (1,155)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (896)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (1,376)

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)	\$ (27)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (177)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 152
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 71
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	\$ 271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (142)
2 <sup>nd</sup> Fiscal Year	(122)
3 <sup>rd</sup> Fiscal Year	(15)
4 <sup>th</sup> Fiscal Year	7
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (271)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01574008%
Employer's proportionate share at MD	0.01691426%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (17,570)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (32,684)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (25,339)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (38,943)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,251)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (318)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,569)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,310
Changes of assumptions	\$ 0	\$ 34
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,017
Changes in proportionate share	\$ 71	\$ 794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 7,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,084)

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 <sup>st</sup> Fiscal Year	\$ (3,620)
2 <sup>nd</sup> Fiscal Year	(3,267)
3 <sup>rd</sup> Fiscal Year	(405)
4 <sup>th</sup> Fiscal Year	208
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,084)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00800968%
Employer's proportionate share at MD	0.00595136%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,941)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,500)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,916)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,702)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,496)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 555
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (941)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,517
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 710
Changes in proportionate share	\$ 1,158	\$ 32
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1,158	\$ 2,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,113)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (609)
2 <sup>nd</sup> Fiscal Year	(500)
3 <sup>rd</sup> Fiscal Year	(77)
4 <sup>th</sup> Fiscal Year	73
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,113)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00913631%
Employer's proportionate share at MD	0.01013174%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (10,199)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (19,578)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (15,178)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (23,327)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,546)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (236)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,782)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,582
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,208
Changes in proportionate share	\$ 25	\$ 545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 4,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,330)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,199)
2 <sup>nd</sup> Fiscal Year	(2,008)
3 <sup>rd</sup> Fiscal Year	(249)
4 <sup>th</sup> Fiscal Year	124
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,330)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03271302%  
Employer's proportionate share at MD 0.03100011%

Employer's proportionate share of system NOL/(A) at prior MD \$ (36,517)  
**Employer's proportionate share of system NOL/(A) at MD \$ (59,903)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (46,441)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (71,375)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (7,791)
- 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) \$ (7,872)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 7,899
Changes of assumptions	\$ 0	\$ 62
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,698
Changes in proportionate share	\$ 938	\$ 602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 938	\$ 12,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,323)

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 <sup>st</sup> Fiscal Year	\$ (6,031)
2 <sup>nd</sup> Fiscal Year	(5,033)
3 <sup>rd</sup> Fiscal Year	(640)
4 <sup>th</sup> Fiscal Year	381
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,323)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00640761%
Employer's proportionate share at MD	0.00942019%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,153)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,203)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (14,112)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,689)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,367)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (510)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,877)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,400
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,124
Changes in proportionate share	\$ 374	\$ 1,660
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 374	\$ 5,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,829)

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 <sup>st</sup> Fiscal Year	\$ (2,328)
2 <sup>nd</sup> Fiscal Year	(2,330)
3 <sup>rd</sup> Fiscal Year	(287)
4 <sup>th</sup> Fiscal Year	116
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,829)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00329712%
Employer's proportionate share at MD	0.00356511%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,680)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,889)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,341)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,208)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (896)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (957)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 908
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 425
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	\$ 1,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,486)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (756)
2 <sup>nd</sup> Fiscal Year	(689)
3 <sup>rd</sup> Fiscal Year	(86)
4 <sup>th</sup> Fiscal Year	44
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,486)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00610899%
Employer's proportionate share at MD	0.00734561%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,819)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,194)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,004)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,913)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,846)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,128)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,872
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 876
Changes in proportionate share	\$ 51	\$ 677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 51	\$ 3,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,389)

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 <sup>st</sup> Fiscal Year	\$ (1,703)
2 <sup>nd</sup> Fiscal Year	(1,583)
3 <sup>rd</sup> Fiscal Year	(193)
4 <sup>th</sup> Fiscal Year	90
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,389)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00249246%  
Employer's proportionate share at MD 0.00253601%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,782)  
**Employer's proportionate share of system NOL/(A) at MD \$ (4,900)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,799)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,839)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (637)
- 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) \$ (605)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 646
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 302
Changes in proportionate share	\$ 49	\$ 24
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (462)
2 <sup>nd</sup> Fiscal Year	(442)
3 <sup>rd</sup> Fiscal Year	(56)
4 <sup>th</sup> Fiscal Year	31
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (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, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #4374: Lone School District

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01242298%
Employer's proportionate share at MD	0.01274956%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (13,867)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (24,637)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (19,100)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (29,355)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,204)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (95)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,299)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,249
Changes of assumptions	\$ 0	\$ 26
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,521
Changes in proportionate share	\$ 73	\$ 225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 73	\$ 5,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,948)

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 <sup>st</sup> Fiscal Year	\$ (2,539)
2 <sup>nd</sup> Fiscal Year	(2,274)
3 <sup>rd</sup> Fiscal Year	(291)
4 <sup>th</sup> Fiscal Year	157
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,948)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00740224%
Employer's proportionate share at MD	0.00727650%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,263)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,061)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,901)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,753)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,829)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,703)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,854
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 868
Changes in proportionate share	\$ 145	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 145	\$ 2,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,592)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,302)
2 <sup>nd</sup> Fiscal Year	(1,221)
3 <sup>rd</sup> Fiscal Year	(159)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,592)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01107325%
Employer's proportionate share at MD	0.01173169%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,361)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (22,670)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (17,575)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (27,011)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,948)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,189)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,989
Changes of assumptions	\$ 0	\$ 23
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,399
Changes in proportionate share	\$ 14	\$ 479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 4,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,876)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,516)
2 <sup>nd</sup> Fiscal Year	(2,229)
3 <sup>rd</sup> Fiscal Year	(276)
4 <sup>th</sup> Fiscal Year	144
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,876)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00745826%
Employer's proportionate share at MD	0.00758894%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,325)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,665)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,369)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,473)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,907)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,718)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,934
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 905
Changes in proportionate share	\$ 175	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 175	\$ 2,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,751)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,335)
2 <sup>nd</sup> Fiscal Year	(1,338)
3 <sup>rd</sup> Fiscal Year	(171)
4 <sup>th</sup> Fiscal Year	93
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,751)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00646441%  
Employer's proportionate share at MD 0.00602441%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,216)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (11,641)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (9,025)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (13,871)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,514)
- 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)** **\$ (1,335)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,535
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 719
Changes in proportionate share	\$ 329	\$ 1
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 329	\$ 2,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,938)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (983)
2 <sup>nd</sup> Fiscal Year	(907)
3 <sup>rd</sup> Fiscal Year	(122)
4 <sup>th</sup> Fiscal Year	74
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,938)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00407361%
Employer's proportionate share at MD	0.00414301%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,547)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,006)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,207)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,539)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,041)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,070)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,056
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 494
Changes in proportionate share	\$ 0	\$ 52
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,610)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (831)
2 <sup>nd</sup> Fiscal Year	(737)
3 <sup>rd</sup> Fiscal Year	(93)
4 <sup>th</sup> Fiscal Year	51
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,610)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.14229134%
Employer's proportionate share at MD	0.14411287%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (158,836)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (278,478)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (215,892)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (331,806)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (36,217)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,038)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (38,255)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 36,723
Changes of assumptions	\$ 0	\$ 288
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,189
Changes in proportionate share	\$ 0	\$ 2,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 56,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (29,577)
2 <sup>nd</sup> Fiscal Year	(25,551)
3 <sup>rd</sup> Fiscal Year	(3,229)
4 <sup>th</sup> Fiscal Year	1,771
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (56,586)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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) \$ 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	\$ 284	\$ 54
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 284	\$ 54
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 <sup>st</sup> Fiscal Year	\$ 164
2 <sup>nd</sup> Fiscal Year	66
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 230</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00615652%
Employer's proportionate share at MD	0.00589467%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,872)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,391)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,831)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,572)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,481)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,508)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,502
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 703
Changes in proportionate share	\$ 143	\$ 94
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 143	\$ 2,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,168)

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 <sup>st</sup> Fiscal Year	\$ (1,152)
2 <sup>nd</sup> Fiscal Year	(966)
3 <sup>rd</sup> Fiscal Year	(123)
4 <sup>th</sup> Fiscal Year	72
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,168)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00380531%
Employer's proportionate share at MD	0.00489822%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,248)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,465)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,338)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,278)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,231)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (333)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,564)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,248
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 584
Changes in proportionate share	\$ 0	\$ 650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,492)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,274)
2 <sup>nd</sup> Fiscal Year	(1,141)
3 <sup>rd</sup> Fiscal Year	(137)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,492)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00378791%
Employer's proportionate share at MD	0.00444262%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,228)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,585)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,655)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,229)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,116)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (242)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,358)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,132
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 530
Changes in proportionate share	\$ 0	\$ 440
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,096)
2 <sup>nd</sup> Fiscal Year	(955)
3 <sup>rd</sup> Fiscal Year	(115)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,111)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07586077%
Employer's proportionate share at MD	0.08323514%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (84,681)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (160,840)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (124,693)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (191,641)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (20,918)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (2,041)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (22,959)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 21,210
Changes of assumptions	\$ 0	\$ 167
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,928
Changes in proportionate share	\$ 192	\$ 4,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 192	\$ 35,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,662)

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 <sup>st</sup> Fiscal Year	\$ (18,215)
2 <sup>nd</sup> Fiscal Year	(16,439)
3 <sup>rd</sup> Fiscal Year	(2,030)
4 <sup>th</sup> Fiscal Year	1,023
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (35,662)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00583525%  
Employer's proportionate share at MD 0.00746646%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,514)  
**Employer's proportionate share of system NOL/(A) at MD \$ (14,428)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,185)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (17,191)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,876)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (418)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (2,294)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,903
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 891
Changes in proportionate share	\$ 22	\$ 900
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 3,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,687)

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 <sup>st</sup> Fiscal Year	\$ (1,857)
2 <sup>nd</sup> Fiscal Year	(1,712)
3 <sup>rd</sup> Fiscal Year	(209)
4 <sup>th</sup> Fiscal Year	92
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (3,687)

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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00627536%
Employer's proportionate share at MD	0.00703341%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,005)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,591)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,537)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,194)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,768)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (149)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,917)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,792
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 839
Changes in proportionate share	\$ 51	\$ 415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 51	\$ 3,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,009)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,516)
2 <sup>nd</sup> Fiscal Year	(1,406)
3 <sup>rd</sup> Fiscal Year	(174)
4 <sup>th</sup> Fiscal Year	86
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,009)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00264474%  
Employer's proportionate share at MD 0.00278212%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,952)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,376)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,168)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,406)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (699)
- 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) \$ (748)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 709
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 332
Changes in proportionate share	\$ 3	\$ 84
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 1,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,128)

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 <sup>st</sup> Fiscal Year	\$ (581)
2 <sup>nd</sup> Fiscal Year	(516)
3 <sup>rd</sup> Fiscal Year	(64)
4 <sup>th</sup> Fiscal Year	34
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,128)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00470406%  
Employer's proportionate share at MD 0.00455992%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,251)  
**Employer's proportionate share of system NOL/(A) at MD \$ (8,811)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (6,831)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (10,499)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,146)
- 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) \$ (988)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,162
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 544
Changes in proportionate share	\$ 166	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 166	\$ 1,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,549)

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 <sup>st</sup> Fiscal Year	\$ (758)
2 <sup>nd</sup> Fiscal Year	(750)
3 <sup>rd</sup> Fiscal Year	(98)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,549)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00673606%
Employer's proportionate share at MD	0.00726035%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,519)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,030)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,877)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,716)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (165)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,990)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,850
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 866
Changes in proportionate share	\$ 8	\$ 338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 3,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,061)

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 <sup>st</sup> Fiscal Year	\$ (1,571)
2 <sup>nd</sup> Fiscal Year	(1,406)
3 <sup>rd</sup> Fiscal Year	(173)
4 <sup>th</sup> Fiscal Year	89
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,061)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00494278%
Employer's proportionate share at MD	0.00488952%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,517)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (9,448)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (7,325)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (11,258)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,229)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,250)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,246
Changes of assumptions	\$ 0	\$ 10
Net difference between projected and actual earnings on investments	\$ 0	\$ 583
Changes in proportionate share	\$ 35	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 1,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,861)

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 <sup>st</sup> Fiscal Year	\$ (968)
2 <sup>nd</sup> Fiscal Year	(846)
3 <sup>rd</sup> Fiscal Year	(107)
4 <sup>th</sup> Fiscal Year	60
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,861)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00172653%
Employer's proportionate share at MD	0.00160700%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,927)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,105)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,407)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (3,700)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (404)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 101
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (303)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 409
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 192
Changes in proportionate share	\$ 148	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 148	\$ 604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (456)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (214)
2 <sup>nd</sup> Fiscal Year	(230)
3 <sup>rd</sup> Fiscal Year	(32)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (456)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00180324%
Employer's proportionate share at MD	0.00195490%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (2,013)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,778)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,929)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,501)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (491)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (529)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 498
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 233
Changes in proportionate share	\$ 3	\$ 85
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3	\$ 820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (817)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (415)
2 <sup>nd</sup> Fiscal Year	(378)
3 <sup>rd</sup> Fiscal Year	(48)
4 <sup>th</sup> Fiscal Year	24
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (817)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01130676%
Employer's proportionate share at MD	0.00737119%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (12,621)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,244)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,043)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,971)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,852)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 988
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (864)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,878
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 879
Changes in proportionate share	\$ 2,161	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 2,161	\$ 2,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (668)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (438)
2 <sup>nd</sup> Fiscal Year	(260)
3 <sup>rd</sup> Fiscal Year	(61)
4 <sup>th</sup> Fiscal Year	91
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (668)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01388477%  
Employer's proportionate share at MD 0.01372418%

Employer's proportionate share of system NOL/(A) at prior MD \$ (15,499)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (26,520)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (20,560)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (31,599)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,449)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (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)** **\$ (3,469)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,497
Changes of assumptions	\$ 0	\$ 27
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,637
Changes in proportionate share	\$ 88	\$ 62
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 88	\$ 5,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,135)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,664)
2 <sup>nd</sup> Fiscal Year	(2,341)
3 <sup>rd</sup> Fiscal Year	(299)
4 <sup>th</sup> Fiscal Year	169
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,135)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00666541%
Employer's proportionate share at MD	0.00716014%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,440)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,836)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,726)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,486)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,799)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,928)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,825
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 854
Changes in proportionate share	\$ 7	\$ 285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 2,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,971)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,517)
2 <sup>nd</sup> Fiscal Year	(1,371)
3 <sup>rd</sup> Fiscal Year	(171)
4 <sup>th</sup> Fiscal Year	88
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,971)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00748712%  
Employer's proportionate share at MD 0.00734398%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,358)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (14,191)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (11,002)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (16,909)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,846)
- 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)** **\$ (2,052)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,871
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 876
Changes in proportionate share	\$ 79	\$ 252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 3,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,935)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,594)
2 <sup>nd</sup> Fiscal Year	(1,274)
3 <sup>rd</sup> Fiscal Year	(157)
4 <sup>th</sup> Fiscal Year	90
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,935)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00320881%
Employer's proportionate share at MD	0.00354733%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,582)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,855)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (5,314)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (8,167)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (113)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,004)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 904
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 423
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	\$ 1,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,541)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (793)
2 <sup>nd</sup> Fiscal Year	(704)
3 <sup>rd</sup> Fiscal Year	(88)
4 <sup>th</sup> Fiscal Year	44
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,541)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00607101%
Employer's proportionate share at MD	0.00616372%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,777)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,911)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,234)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,191)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (59)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,608)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,571
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 735
Changes in proportionate share	\$ 0	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,414)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,252)
2 <sup>nd</sup> Fiscal Year	(1,100)
3 <sup>rd</sup> Fiscal Year	(138)
4 <sup>th</sup> Fiscal Year	76
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,414)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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	\$ 188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (188)
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (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, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00592903%
Employer's proportionate share at MD	0.00627989%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,618)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,135)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,408)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,459)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,578)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,697)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,600
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 749
Changes in proportionate share	\$ 0	\$ 215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,577)

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 <sup>st</sup> Fiscal Year	\$ (1,327)
2 <sup>nd</sup> Fiscal Year	(1,180)
3 <sup>rd</sup> Fiscal Year	(147)
4 <sup>th</sup> Fiscal Year	77
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,577)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01653234%
Employer's proportionate share at MD	0.01809551%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (18,455)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (34,967)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (27,108)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (41,663)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (4,548)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (507)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (5,055)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 4,611
Changes of assumptions	\$ 0	\$ 36
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,158
Changes in proportionate share	\$ 33	\$ 1,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 33	\$ 7,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,816)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (4,017)
2 <sup>nd</sup> Fiscal Year	(3,582)
3 <sup>rd</sup> Fiscal Year	(439)
4 <sup>th</sup> Fiscal Year	222
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,816)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01334706%  
Employer's proportionate share at MD 0.01513653%

Employer's proportionate share of system NOL/(A) at prior MD \$ (14,899)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (29,249)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (22,676)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (34,850)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (3,804)
- 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)** **\$ (4,224)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,857
Changes of assumptions	\$ 0	\$ 30
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,805
Changes in proportionate share	\$ 112	\$ 1,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 112	\$ 6,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,711)

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 <sup>st</sup> Fiscal Year	\$ (3,396)
2 <sup>nd</sup> Fiscal Year	(3,120)
3 <sup>rd</sup> Fiscal Year	(381)
4 <sup>th</sup> Fiscal Year	186
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
Total	\$ (6,711)

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, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)]	June 30, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00516397%
Employer's proportionate share at MD	0.00778924%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,764)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,052)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,669)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,934)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,958)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (653)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,611)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,985
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 929
Changes in proportionate share	\$ 79	\$ 1,545
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 79	\$ 4,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,396)

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 <sup>st</sup> Fiscal Year	\$ (2,194)
2 <sup>nd</sup> Fiscal Year	(2,056)
3 <sup>rd</sup> Fiscal Year	(241)
4 <sup>th</sup> Fiscal Year	96
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,396)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03467152%
Employer's proportionate share at MD	0.03984368%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (38,703)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (76,992)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (59,689)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (91,736)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (10,013)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (1,328)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (11,341)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 10,153
Changes of assumptions	\$ 0	\$ 80
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,752
Changes in proportionate share	\$ 130	\$ 3,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 130	\$ 18,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,905)

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 <sup>st</sup> Fiscal Year	\$ (9,089)
2 <sup>nd</sup> Fiscal Year	(8,293)
3 <sup>rd</sup> Fiscal Year	(1,013)
4 <sup>th</sup> Fiscal Year	490
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (17,905)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02486068%
Employer's proportionate share at MD	0.02731484%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (27,751)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (52,782)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (40,920)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (62,890)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (6,864)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (666)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (7,530)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,960
Changes of assumptions	\$ 0	\$ 55
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,258
Changes in proportionate share	\$ 75	\$ 1,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 75	\$ 11,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,716)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,979)
2 <sup>nd</sup> Fiscal Year	(5,405)
3 <sup>rd</sup> Fiscal Year	(668)
4 <sup>th</sup> Fiscal Year	336
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (11,716)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00656635%
Employer's proportionate share at MD	0.00604067%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,330)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,673)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,049)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,908)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,518)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 108
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,410)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,539
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 720
Changes in proportionate share	\$ 311	\$ 78
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 311	\$ 2,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,068)
2 <sup>nd</sup> Fiscal Year	(926)
3 <sup>rd</sup> Fiscal Year	(119)
4 <sup>th</sup> Fiscal Year	74
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,038)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00762033%  
Employer's proportionate share at MD 0.00683629%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,506)  
**Employer's proportionate share of system NOL/(A) at MD \$ (13,210)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (10,241)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (15,740)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (1,718)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 253
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (1,465)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,742
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 815
Changes in proportionate share	\$ 473	\$ 18
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 473	\$ 2,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,116)

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 <sup>st</sup> Fiscal Year	\$ (1,088)
2 <sup>nd</sup> Fiscal Year	(981)
3 <sup>rd</sup> Fiscal Year	(132)
4 <sup>th</sup> Fiscal Year	84
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,116)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00012819%
Employer's proportionate share at MD	0.00010408%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (143)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (201)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (156)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (240)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ 5
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (21)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 27
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12
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	\$ 39
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 <sup>st</sup> Fiscal Year	\$ (14)
2 <sup>nd</sup> Fiscal Year	(12)
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	1
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (25)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00072626%  
Employer's proportionate share at MD 0.00066431%

Employer's proportionate share of system NOL/(A) at prior MD \$ (811)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,284)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (995)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (1,530)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (167)
- 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) \$ (154)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 169
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 79
Changes in proportionate share	\$ 34	\$ 3
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (218)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (115)
2 <sup>nd</sup> Fiscal Year	(99)
3 <sup>rd</sup> Fiscal Year	(13)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (218)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00281118%
Employer's proportionate share at MD	0.00332163%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (3,138)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (6,419)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (4,976)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (7,648)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (835)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (962)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 846
Changes of assumptions	\$ 0	\$ 7
Net difference between projected and actual earnings on investments	\$ 0	\$ 396
Changes in proportionate share	\$ 14	\$ 296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 1,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,531)

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 <sup>st</sup> Fiscal Year	\$ (773)
2 <sup>nd</sup> Fiscal Year	(712)
3 <sup>rd</sup> Fiscal Year	(87)
4 <sup>th</sup> Fiscal Year	41
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,531)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00671608%
Employer's proportionate share at MD	0.00768863%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,497)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,857)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (11,518)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (17,702)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,932)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (219)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,151)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,959
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 917
Changes in proportionate share	\$ 49	\$ 577
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 3,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,419)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,725)
2 <sup>nd</sup> Fiscal Year	(1,594)
3 <sup>rd</sup> Fiscal Year	(195)
4 <sup>th</sup> Fiscal Year	94
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,419)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01170551%  
Employer's proportionate share at MD 0.02516072%

Employer's proportionate share of system NOL/(A) at prior MD \$ (13,067)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (48,620)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (37,693)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (57,930)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (6,323)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (2,794)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (9,117)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 6,411
Changes of assumptions	\$ 0	\$ 50
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,001
Changes in proportionate share	\$ 993	\$ 7,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 993	\$ 16,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,873)

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 <sup>st</sup> Fiscal Year	\$ (7,642)
2 <sup>nd</sup> Fiscal Year	(7,636)
3 <sup>rd</sup> Fiscal Year	(905)
4 <sup>th</sup> Fiscal Year	309
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (15,873)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00478956%
Employer's proportionate share at MD	0.00535179%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,346)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,342)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,017)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (12,322)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,345)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,486)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,364
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 638
Changes in proportionate share	\$ 34	\$ 359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 34	\$ 2,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,338)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,188)
2 <sup>nd</sup> Fiscal Year	(1,084)
3 <sup>rd</sup> Fiscal Year	(132)
4 <sup>th</sup> Fiscal Year	66
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,338)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00688761%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (7,688)  
**Employer's proportionate share of system NOL/(A) at MD \$ 0**  

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

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 1,709
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ 1,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,793	\$ 148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 3,793	\$ 148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,645

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,703
2 <sup>nd</sup> Fiscal Year	1,763
3 <sup>rd</sup> Fiscal Year	179
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 3,645</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00764194%
Employer's proportionate share at MD	0.00733604%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,530)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (14,176)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,990)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,891)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,844)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,740)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,869
Changes of assumptions	\$ 0	\$ 15
Net difference between projected and actual earnings on investments	\$ 0	\$ 875
Changes in proportionate share	\$ 185	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 185	\$ 2,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,574)

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 <sup>st</sup> Fiscal Year	\$ (1,320)
2 <sup>nd</sup> Fiscal Year	(1,189)
3 <sup>rd</sup> Fiscal Year	(155)
4 <sup>th</sup> Fiscal Year	90
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,574)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00406259%
Employer's proportionate share at MD	0.00454176%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,535)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,776)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,804)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,457)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,141)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,254)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,157
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 542
Changes in proportionate share	\$ 16	\$ 279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 16	\$ 1,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,971)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,000)
2 <sup>nd</sup> Fiscal Year	(914)
3 <sup>rd</sup> Fiscal Year	(113)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,971)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04173781%
Employer's proportionate share at MD	0.05902492%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (46,591)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (114,057)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (88,424)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (135,899)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (14,834)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (4,806)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (19,640)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 15,041
Changes of assumptions	\$ 0	\$ 118
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,040
Changes in proportionate share	\$ 380	\$ 10,565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 380	\$ 32,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,384)

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 <sup>st</sup> Fiscal Year	\$ (16,382)
2 <sup>nd</sup> Fiscal Year	(14,973)
3 <sup>rd</sup> Fiscal Year	(1,755)
4 <sup>th</sup> Fiscal Year	725
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (32,384)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00870790%
Employer's proportionate share at MD	0.00869916%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,720)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (16,810)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,032)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (20,029)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,186)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,285)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,217
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,038
Changes in proportionate share	\$ 5	\$ 73
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 5	\$ 3,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,340)

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 <sup>st</sup> Fiscal Year	\$ (1,751)
2 <sup>nd</sup> Fiscal Year	(1,505)
3 <sup>rd</sup> Fiscal Year	(191)
4 <sup>th</sup> Fiscal Year	107
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,340)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00384663%
Employer's proportionate share at MD	0.00457862%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (4,294)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (8,848)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,859)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (10,542)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,151)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (220)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,371)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,167
Changes of assumptions	\$ 0	\$ 9
Net difference between projected and actual earnings on investments	\$ 0	\$ 546
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	\$ 2,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,147)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,097)
2 <sup>nd</sup> Fiscal Year	(986)
3 <sup>rd</sup> Fiscal Year	(120)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,147)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00773400%
Employer's proportionate share at MD	0.00712020%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,633)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (13,759)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (10,667)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (16,394)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,789)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ 224
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,565)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,814
Changes of assumptions	\$ 0	\$ 14
Net difference between projected and actual earnings on investments	\$ 0	\$ 849
Changes in proportionate share	\$ 407	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 407	\$ 2,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,270)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,158)
2 <sup>nd</sup> Fiscal Year	(1,059)
3 <sup>rd</sup> Fiscal Year	(141)
4 <sup>th</sup> Fiscal Year	87
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,270)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00799293%
Employer's proportionate share at MD	0.00931559%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (8,922)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (18,001)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (13,955)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (21,448)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,341)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (384)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,725)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,374
Changes of assumptions	\$ 0	\$ 19
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,111
Changes in proportionate share	\$ 7	\$ 787
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 7	\$ 4,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,284)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,187)
2 <sup>nd</sup> Fiscal Year	(1,972)
3 <sup>rd</sup> Fiscal Year	(240)
4 <sup>th</sup> Fiscal Year	114
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,284)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01263174%
Employer's proportionate share at MD	0.01449015%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (14,100)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (28,000)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (21,707)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (33,362)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (3,642)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (683)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (4,325)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 3,692
Changes of assumptions	\$ 0	\$ 29
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,728
Changes in proportionate share	\$ 0	\$ 1,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 6,675
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 <sup>st</sup> Fiscal Year	\$ (3,460)
2 <sup>nd</sup> Fiscal Year	(3,026)
3 <sup>rd</sup> Fiscal Year	(368)
4 <sup>th</sup> Fiscal Year	178
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (6,675)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
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) \$ (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	\$ 139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 1	\$ 139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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 <sup>st</sup> Fiscal Year	\$ (139)
2 <sup>nd</sup> Fiscal Year	1
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (138)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00882003%
Employer's proportionate share at MD	0.00819430%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,846)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (15,834)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (12,276)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (18,867)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (2,059)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,958)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,088
Changes of assumptions	\$ 0	\$ 16
Net difference between projected and actual earnings on investments	\$ 0	\$ 977
Changes in proportionate share	\$ 349	\$ 91
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 349	\$ 3,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,823)

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 <sup>st</sup> Fiscal Year	\$ (1,485)
2 <sup>nd</sup> Fiscal Year	(1,276)
3 <sup>rd</sup> Fiscal Year	(164)
4 <sup>th</sup> Fiscal Year	101
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,823)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00460930%
Employer's proportionate share at MD	0.00581582%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,145)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (11,238)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,713)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,390)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,462)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (371)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,833)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,482
Changes of assumptions	\$ 0	\$ 12
Net difference between projected and actual earnings on investments	\$ 0	\$ 694
Changes in proportionate share	\$ 0	\$ 708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,896)

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 <sup>st</sup> Fiscal Year	\$ (1,483)
2 <sup>nd</sup> Fiscal Year	(1,324)
3 <sup>rd</sup> Fiscal Year	(159)
4 <sup>th</sup> Fiscal Year	71
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,896)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00155240%  
Employer's proportionate share at MD 0.00161863%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,733)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (3,128)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,425)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,727)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (407)
- 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)** **\$ (408)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 412
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 193
Changes in proportionate share	\$ 12	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 12	\$ 645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (319)
2 <sup>nd</sup> Fiscal Year	(296)
3 <sup>rd</sup> Fiscal Year	(39)
4 <sup>th</sup> Fiscal Year	20
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (633)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00499876%
Employer's proportionate share at MD	0.00565966%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (5,580)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (10,937)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (8,479)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (13,031)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,422)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (298)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,720)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,442
Changes of assumptions	\$ 0	\$ 11
Net difference between projected and actual earnings on investments	\$ 0	\$ 675
Changes in proportionate share	\$ 0	\$ 510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,386)
2 <sup>nd</sup> Fiscal Year	(1,181)
3 <sup>rd</sup> Fiscal Year	(141)
4 <sup>th</sup> Fiscal Year	70
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,638)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00768638%  
Employer's proportionate share at MD 0.00825708%

Employer's proportionate share of system NOL/(A) at prior MD \$ (8,580)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (15,956)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (12,370)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (19,011)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,075)
- 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)** **\$ (2,238)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,104
Changes of assumptions	\$ 0	\$ 17
Net difference between projected and actual earnings on investments	\$ 0	\$ 985
Changes in proportionate share	\$ 22	\$ 370
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 3,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,454)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,767)
2 <sup>nd</sup> Fiscal Year	(1,590)
3 <sup>rd</sup> Fiscal Year	(197)
4 <sup>th</sup> Fiscal Year	101
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,454)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00816154%
Employer's proportionate share at MD	0.01083191%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (9,110)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (20,931)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (16,227)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (24,939)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ 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)	\$ (717)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (3,439)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,760
Changes of assumptions	\$ 0	\$ 22
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,292
Changes in proportionate share	\$ 43	\$ 1,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 43	\$ 5,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,601)

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 <sup>st</sup> Fiscal Year	\$ (2,831)
2 <sup>nd</sup> Fiscal Year	(2,595)
3 <sup>rd</sup> Fiscal Year	(308)
4 <sup>th</sup> Fiscal Year	133
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,601)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00621364%  
Employer's proportionate share at MD 0.00917331%

Employer's proportionate share of system NOL/(A) at prior MD \$ (6,936)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (17,726)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,742)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (21,121)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,305)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (531)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (2,836)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,338
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,094
Changes in proportionate share	\$ 234	\$ 1,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 234	\$ 5,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,838)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,343)
2 <sup>nd</sup> Fiscal Year	(2,327)
3 <sup>rd</sup> Fiscal Year	(280)
4 <sup>th</sup> Fiscal Year	113
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (4,838)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00058003%  
Employer's proportionate share at MD 0.00068412%

Employer's proportionate share of system NOL/(A) at prior MD \$ (647)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (1,322)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,025)
- 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) \$ (172)
- 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)** **\$ (184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 174
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 82
Changes in proportionate share	\$ 11	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (148)
2 <sup>nd</sup> Fiscal Year	(145)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (303)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00058003%  
Employer's proportionate share at MD 0.00068412%

Employer's proportionate share of system NOL/(A) at prior MD \$ (647)  
**Employer's proportionate share of system NOL/(A) at MD \$ (1,322)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,025)
- 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) \$ (172)
- 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) \$ (184)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 174
Changes of assumptions	\$ 0	\$ 1
Net difference between projected and actual earnings on investments	\$ 0	\$ 82
Changes in proportionate share	\$ 11	\$ 57
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 11	\$ 314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (148)
2 <sup>nd</sup> Fiscal Year	(145)
3 <sup>rd</sup> Fiscal Year	(18)
4 <sup>th</sup> Fiscal Year	8
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (303)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00674098%
Employer's proportionate share at MD	0.00661576%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (7,525)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,784)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,911)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (15,232)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,663)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,628)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,686
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 789
Changes in proportionate share	\$ 110	\$ 72
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 110	\$ 2,560
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 <sup>st</sup> Fiscal Year	\$ (1,260)
2 <sup>nd</sup> Fiscal Year	(1,127)
3 <sup>rd</sup> Fiscal Year	(144)
4 <sup>th</sup> Fiscal Year	81
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,450)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00512558%  
Employer's proportionate share at MD 0.00901921%

Employer's proportionate share of system NOL/(A) at prior MD \$ (5,722)  
**Employer's proportionate share of system NOL/(A) at MD \$ (17,428)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (13,511)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (20,766)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (2,267)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ (924)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income) \$ (3,191)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,298
Changes of assumptions	\$ 0	\$ 18
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,076
Changes in proportionate share	\$ 92	\$ 2,184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 92	\$ 5,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,484)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,707)
2 <sup>nd</sup> Fiscal Year	(2,588)
3 <sup>rd</sup> Fiscal Year	(300)
4 <sup>th</sup> Fiscal Year	111
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (5,484)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00015988%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NOL/(A) at prior MD \$ (178)  
**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) \$ (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) \$ (159)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 105	\$ 150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 105	\$ 150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (95)
2 <sup>nd</sup> Fiscal Year	47
3 <sup>rd</sup> Fiscal Year	3
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (45)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00590684%
Employer's proportionate share at MD	0.00645597%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (6,594)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (12,475)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (9,672)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (14,864)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,622)
▪ 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
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (1,637)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,645
Changes of assumptions	\$ 0	\$ 13
Net difference between projected and actual earnings on investments	\$ 0	\$ 770
Changes in proportionate share	\$ 91	\$ 301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 91	\$ 2,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,300)
2 <sup>nd</sup> Fiscal Year	(1,260)
3 <sup>rd</sup> Fiscal Year	(157)
4 <sup>th</sup> Fiscal Year	79
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,638)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00359259%  
Employer's proportionate share at MD 0.00281794%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,010)  
**Employer's proportionate share of system NOL/(A) at MD \$ (5,445)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,221)
- 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) \$ (708)
- 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) \$ (479)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 718
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 336
Changes in proportionate share	\$ 470	\$ 51
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 470	\$ 1,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (641)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (336)
2 <sup>nd</sup> Fiscal Year	(298)
3 <sup>rd</sup> Fiscal Year	(41)
4 <sup>th</sup> Fiscal Year	35
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (641)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00213580%  
Employer's proportionate share at MD 0.00283249%

Employer's proportionate share of system NOL/(A) at prior MD \$ (2,384)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (5,473)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (4,243)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (6,522)

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) \$ (136)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (848)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 722
Changes of assumptions	\$ 0	\$ 6
Net difference between projected and actual earnings on investments	\$ 0	\$ 338
Changes in proportionate share	\$ 32	\$ 382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 32	\$ 1,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,416)

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 <sup>st</sup> Fiscal Year	\$ (698)
2 <sup>nd</sup> Fiscal Year	(672)
3 <sup>rd</sup> Fiscal Year	(81)
4 <sup>th</sup> Fiscal Year	35
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,416)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00173249%  
Employer's proportionate share at MD 0.00137578%

Employer's proportionate share of system NOL/(A) at prior MD \$ (1,934)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,659)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (2,061)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (3,168)

Employer OPEB Expense for Measurement Period

- Employer's proportionate share of collective system OPEB Expense/(Income) \$ (346)
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 64 of GASB 75) \$ 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)** **\$ (188)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 351
Changes of assumptions	\$ 0	\$ 3
Net difference between projected and actual earnings on investments	\$ 0	\$ 164
Changes in proportionate share	\$ 262	\$ 38
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 262	\$ 556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (294)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (136)
2 <sup>nd</sup> Fiscal Year	(153)
3 <sup>rd</sup> Fiscal Year	(21)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (294)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00121589%
Employer's proportionate share at MD	0.00176724%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (1,357)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (3,415)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (2,647)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (4,069)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (444)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (226)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (670)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 450
Changes of assumptions	\$ 0	\$ 4
Net difference between projected and actual earnings on investments	\$ 0	\$ 211
Changes in proportionate share	\$ 0	\$ 409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,074)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (568)
2 <sup>nd</sup> Fiscal Year	(476)
3 <sup>rd</sup> Fiscal Year	(52)
4 <sup>th</sup> Fiscal Year	22
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,074)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.



**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, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00373579%  
Employer's proportionate share at MD 0.00993400%

Employer's proportionate share of system NOL/(A) at prior MD \$ (4,170)  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (19,196)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (14,882)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (22,872)

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) \$ (1,871)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (4,368)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 2,531
Changes of assumptions	\$ 0	\$ 20
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,185
Changes in proportionate share	\$ 0	\$ 3,725
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 7,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,461)

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 <sup>st</sup> Fiscal Year	\$ (3,791)
2 <sup>nd</sup> Fiscal Year	(3,410)
3 <sup>rd</sup> Fiscal Year	(381)
4 <sup>th</sup> Fiscal Year	122
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (7,461)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**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, 2019
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2017
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00039120%
Employer's proportionate share at MD	0.00405312%
Employer's proportionate share of system NOL/(A) at prior MD	\$ (437)
<b>Employer's proportionate share of system NOL/(A) at MD</b>	<b>\$ (7,832)</b>
▪ Sensitivity: NOL/(A) using discount rate 1.00% lower	\$ (6,072)
▪ Sensitivity: NOL/(A) using discount rate 1.00% higher	\$ (9,332)
<u>Employer OPEB Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (1,019)
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 64 of GASB 75)	\$ (981)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	\$ 0
<b>Employer's Total OPEB Expense/(Income)</b>	<b>\$ (2,000)</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 1,033
Changes of assumptions	\$ 0	\$ 8
Net difference between projected and actual earnings on investments	\$ 0	\$ 483
Changes in proportionate share	\$ 0	\$ 2,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 3,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,566)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,765)
2 <sup>nd</sup> Fiscal Year	(1,665)
3 <sup>rd</sup> Fiscal Year	(186)
4 <sup>th</sup> Fiscal Year	50
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (3,566)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #4470: Oregon Family School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00248562%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (4,803)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (3,724)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (5,723)

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) \$ (649)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

**Employer's Total OPEB Expense/(Income)** **\$ (1,274)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 633
Changes of assumptions	\$ 0	\$ 5
Net difference between projected and actual earnings on investments	\$ 0	\$ 296
Changes in proportionate share	\$ 0	\$ 1,362
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 2,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,296)

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 <sup>st</sup> Fiscal Year	\$ (1,130)
2 <sup>nd</sup> Fiscal Year	(1,079)
3 <sup>rd</sup> Fiscal Year	(119)
4 <sup>th</sup> Fiscal Year	31
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (2,296)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.

**Oregon Public Employees Retirement System**  
Schedule of OPEB Amounts under GASB 75 for Retiree Health Insurance Account (RHIA)  
Employer #4471: Wahtonka Community School

Measurement Date [MD] of the Net OPEB Liability/(Asset) [NOL/(A)] June 30, 2019  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2017  
Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00122924%

Employer's proportionate share of system NOL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NOL/(A) at MD** **\$ (2,375)**  

- Sensitivity: NOL/(A) using discount rate 1.00% lower \$ (1,841)
- Sensitivity: NOL/(A) using discount rate 1.00% higher \$ (2,830)

Employer OPEB Expense for Measurement Period

▪ Employer's proportionate share of collective system OPEB Expense/(Income) \$ (309)  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 64 of GASB 75) \$ (321)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) \$ 0

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 313
Changes of assumptions	\$ 0	\$ 2
Net difference between projected and actual earnings on investments	\$ 0	\$ 147
Changes in proportionate share	\$ 0	\$ 673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,135)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (559)
2 <sup>nd</sup> Fiscal Year	(534)
3 <sup>rd</sup> Fiscal Year	(58)
4 <sup>th</sup> Fiscal Year	15
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ (1,135)</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated March 4, 2020.