

Transition Liability Amortization (July 1, 2022 – June 30, 2023)

PLEASE NOTE:

The Transition Liability amortization amounts detailed in this schedule are estimates based on the 2021 Actuarial Valuation, and amounts reflected in PERS plan records, as of June 30, 2023. These amounts will be trued up once we have received the 2021 Actuarial Valuation.

Instructions for Finding Your Transition Liability Amounts:

Option 1

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

Option 2

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

Oregon Public Employees Retirement System
Estimated Transition Liability Balances
As of 6/30/2023

ER #	EMPLOYER NAME	Estimated 6/30/2022			Principal Portion	Estimated 6/30/2023 Transition Liability Balance
		Transition Liability Balance *	Total Amortization	Interest Portion		
1000	STATE AGENCIES	257,806,209.83	70,423,654.12	21,460,126.28	48,963,527.84	208,842,681.99
2018	COOS COUNTY	682,627.54	161,817.97	49,701.46	112,116.51	570,511.03
2042	JOSEPHINE COUNTY	1,578,502.44	430,061.19	131,674.45	298,386.74	1,280,115.70
2104	ASHLAND, CITY OF	479,706.47	77,987.14	24,028.64	53,958.50	425,747.96
2105	ASTORIA, CITY OF	670,698.46	142,920.30	43,856.87	99,063.42	571,635.04
2110	COQUILLE, CITY OF	120,343.24	184.44	52.32	132.12	120,211.13
2123	ST HELENS, CITY OF	470,146.60	122,788.60	37,623.23	85,165.37	384,981.23
2143	OAKLAND, CITY OF	71,649.55	19,293.42	5,920.44	13,372.98	58,276.57
2145	VALE, CITY OF	163,105.72	22,888.88	7,336.59	15,552.29	147,553.42
2158	MILTON-FREEWATER, CITY OF	353,448.16	93,323.70	28,688.82	64,634.88	288,813.28
2161	PILOT ROCK, CITY OF	91,228.60	16,499.71	5,062.15	11,437.56	79,791.04
2168	OAKRIDGE, CITY OF	363,106.21	69,339.41	21,586.48	47,752.93	315,353.27
2179	ESTACADA, CITY OF	31,172.50	8,570.63	2,620.88	5,949.75	25,222.75
2182	CASCADE LOCKS, CITY OF	332,445.14	65,160.14	20,159.33	45,000.80	287,444.34
2191	HUNTINGTON, CITY OF	213,675.98	40,965.98	12,631.50	28,334.49	185,341.49
2207	MILL CITY, CITY OF	2,275.97	553.85	169.21	384.64	1,891.32
2220	GARIBALDI, CITY OF	23,297.50	9,414.17	2,887.43	6,526.73	16,770.76
2225	ECHO, CITY OF	71,968.05	21,862.49	6,805.59	15,056.90	56,911.15
2255	CANYON CITY, TOWN OF	18,899.77	2,503.37	768.86	1,734.51	17,165.25
2258	ADAIR VILLAGE, CITY OF	5,094.76	1,495.68	459.86	1,035.82	4,058.95
2305	CITY OF ELKTON	118.99	52.54	16.11	36.42	82.57
2508	MULTNOMAH CNTY DRAINAGE DIST #1	77,621.35	27,735.66	8,550.38	19,185.28	58,436.07
2511	GRANTS PASS IRRIGATION DISTRICT	28,789.00	4,280.94	1,412.32	2,868.62	25,920.38
2531	OREGON SCHOOL BOARDS ASSOCIATION	14,868.03	3,132.45	962.87	2,169.59	12,698.45
2538	CLACKAMAS COUNTY VECTOR CNTRL DIST	52,850.67	7,770.32	2,388.81	5,381.52	47,469.15
2542	RAINBOW WATER & FIRE DISTRICT	57,013.83	11,256.14	3,464.22	7,791.92	49,221.91
2552	WINSTON-DILLARD RFPD #5	658,521.93	146,080.54	44,689.27	101,391.27	557,130.66
2563	CENTRAL OREGON IRRIGATION DISTRICT	281,563.01	26,116.76	8,616.15	18,196.60	263,366.41
2580	MARION COUNTY FIRE DIST #1	360,886.75	85,538.19	26,226.69	59,311.50	301,575.25
2582	TALENT IRRIGATION DISTRICT	38,517.23	5,041.03	1,542.97	3,498.06	35,019.17
2624	KLAMATH VECTOR CONTROL DISTRICT	17,693.00	1,963.79	647.87	1,315.92	16,377.08
2651	IMBLER RFPD	919.17	-	-	-	919.17
2676	WOODBURN RFD #6	335,090.48	101,695.74	31,333.14	70,362.60	264,727.88
2681	CLOVERDALE RFPD	22,089.35	11,679.63	3,594.89	8,084.75	14,004.61
2684	PARKDALE RFPD	3,220.26	895.05	274.45	620.60	2,599.65
2687	COLUMBIA DRAINAGE VECTOR CNTRL DIST	86,849.40	19,436.01	5,933.97	13,502.04	73,347.36
2695	WASHINGTON CNTY CONSOL CMN AGENCY	273,707.45	61,798.41	18,984.39	42,814.02	230,893.42
2701	SISTERS-CAMP SHERMAN RURAL FIRE PROTECTION DISTRICT	1,541,057.16	164,676.13	50,639.62	114,036.51	1,427,020.65
2707	CLATSKANIE LIBRARY DISTRICT	2,318.74	468.98	143.51	325.47	1,993.27
2712	JEFFERSON CNTY EMS DIST	6,030.00	-	-	-	6,030.00
2731	CANBY UTILITY BOARD	15,050.45	2,598.07	797.40	1,800.68	13,249.77
2768	LAKE COUNTY LIBRARY DISTRICT	5,345.00	423.04	139.57	283.48	5,061.52
2778	MULINO WATER DISTRICT #23	762.81	151.92	46.97	104.95	657.86
2781	NORTH BEND CITY HOUSING AUTHORITY	449,077.74	140,934.55	43,238.42	97,696.13	351,381.61
2802	RURAL ROAD ASSESSMENT DISTRICT #3	2,428.48	699.96	213.98	485.98	1,942.50
2811	MID COLUMBIA CENTER FOR LIVING	55,056.47	8,402.19	2,570.73	5,831.46	49,225.01
2838	HIGH DESERT PARKS & RECREATION DIST	361.65	81.47	26.88	361.65	-
2839	NORTH MORROW VECTOR CONTROL DIST	781.12	190.30	58.38	131.92	649.21
2893	PLEASANT HILL GOSHEN FIRE & RESCUE	123,033.13	28,066.44	8,652.98	19,413.46	103,619.67
2900	CLATSOP COMMUNITY COLLEGE	497,274.38	118,892.69	36,359.13	82,533.57	414,740.81
2901	BLUE MOUNTAIN COMMUNITY COLLEGE	647,751.43	162,398.40	49,349.34	113,049.06	534,702.37
2902	TREASURE VALLEY COMMUNITY COLLEGE	546,905.51	131,399.28	40,240.29	91,159.00	455,746.51
2903	UMPQUA COMMUNITY COLLEGE	800,444.70	210,349.65	64,433.52	145,916.13	654,528.57
2904	LANE COMMUNITY COLLEGE	3,110,083.08	756,978.78	231,668.05	525,310.73	2,584,772.36
2905	MT HOOD COMMUNITY COLLEGE	3,098,311.65	757,716.71	231,518.03	526,198.68	2,572,112.97
2906	KLAMATH COMMUNITY COLLEGE	596,922.10	155,185.23	47,220.40	107,964.83	488,957.27
2908	CLACKAMAS COMMUNITY COLLEGE	2,248,978.51	498,795.56	151,318.20	347,477.35	1,901,501.15
2910	LINN-BENTON COMMUNITY COLLEGE	2,116,294.30	502,771.75	153,885.34	348,886.41	1,767,407.90
2918	PORTLAND COMMUNITY COLLEGE	9,412,235.55	2,462,751.98	749,929.89	1,712,822.08	7,699,413.46
2919	CHEMEKETA COMMUNITY COLLEGE	3,545,283.86	861,355.84	264,238.41	597,117.43	2,948,166.43
2922	ROGUE COMMUNITY COLLEGE	1,327,493.89	344,837.22	105,473.69	239,363.53	1,088,130.36
2995	OREGON COAST COMMUNITY COLLEGE	210,343.73	53,078.92	16,256.00	36,822.92	173,520.81
2996	COLUMBIA GORGE COMMUNITY COLLEGE	345,808.50	102,101.45	31,157.35	70,944.09	274,864.40
2997	TILLAMOOK BAY COMMUNITY COLLEGE	185,570.77	9,830.46	2,957.27	6,873.19	178,697.58
2998	SOUTHWESTERN OREGON CMNTY COLLEGE	693,399.39	171,072.82	52,380.79	118,692.03	574,707.36
2999	CENTRAL OREGON CMNTY COLLEGE DIST	1,556,576.24	382,191.39	116,787.64	265,403.76	1,291,172.49

* The estimated 6/30/2022 balance reflects an adjustment made to reconcile PERS' balances with Milliman's 12/31/2021 Actuarial Valuation balances.