

## **Transition Liability Amortization (July 1, 2019 – June 30, 2020)**

### **PLEASE NOTE:**

The Transition Liability amortization amounts detailed in this schedule are estimates based on the 2018 Actuarial Valuation, and amounts reflected in PERS plan records, as of June 30, 2020. These amounts will be trued up once we have received the 2019 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 6/30/2020**

ER #	EMPLOYER NAME	Estimated 6/30/2019 Transition				Estimated 6/30/2020
		Liability Balance	Amortization	Interest	Principal	Transition Liability Balance
1000	STATE AGENCIES	377,653,605.00	60,603,103.19	27,003,981.19	33,599,122.01	344,054,483.00
2005	JACKSON COUNTY	2,500,864.37	192,119.70	89,360.95	2,500,864.37	-
2011	WASHINGTON COUNTY	351,903.16	-	-	351,903.16	-
2016	SHERMAN COUNTY	300,052.75	-	-	300,052.75	-
2018	COOS COUNTY	1,009,163.87	164,092.38	73,164.65	90,927.73	918,236.13
2042	JOSEPHINE COUNTY	2,668,395.07	516,209.50	230,432.76	285,776.74	2,382,618.33
2104	ASHLAND, CITY OF	650,647.18	85,587.34	38,212.54	47,374.81	603,272.37
2105	ASTORIA, CITY OF	956,779.76	148,416.01	66,187.92	82,228.10	874,551.66
2110	COQUILLE, CITY OF	149,902.36	6,229.86	2,897.71	3,332.16	146,570.20
2123	ST HELENS, CITY OF	696,428.14	103,193.55	46,017.48	57,176.06	639,252.07
2143	OAKLAND, CITY OF	101,857.56	14,644.27	6,528.79	8,115.48	93,742.08
2145	VALE, CITY OF	217,969.67	29,614.58	13,245.08	16,369.50	201,600.17
2158	MILTON-FREEWATER, CITY OF	520,765.90	79,731.54	35,593.45	44,138.09	476,627.82
2161	PILOT ROCK, CITY OF	121,571.32	18,698.85	8,346.45	10,352.40	111,218.93
2168	OAKRIDGE, CITY OF	481,751.26	64,375.20	28,701.69	35,673.51	446,077.75
2177	CONDON, CITY OF	190,294.53	-	-	190,294.53	-
2179	ESTACADA, CITY OF	51,985.17	9,746.52	4,343.10	5,403.42	46,581.75
2182	CASCADE LOCKS, CITY OF	444,466.77	56,856.73	25,355.43	31,501.30	412,965.47
2191	HUNTINGTON, CITY OF	298,038.10	43,153.47	19,236.98	23,916.49	274,121.61
2207	MILL CITY, CITY OF	3,498.17	631.80	281.27	350.52	3,147.64
2220	GARIBALDI, CITY OF	39,264.19	5,718.15	2,557.51	3,160.64	36,103.55
2225	ECHO, CITY OF	101,112.46	8,889.96	3,901.52	4,988.44	96,124.02
2251	ROGUE RIVER, CITY OF	200,477.94	13,207.17	6,143.07	200,477.94	-
2255	CANYON CITY, TOWN OF	24,193.14	3,456.96	1,541.42	1,915.54	22,277.60
2258	ADAIR VILLAGE, CITY OF	8,428.40	1,491.75	665.08	826.67	7,601.73
2288	TUALATIN, CITY OF	1,225,860.34	-	-	1,225,860.34	-
2299	CITY OF DUNES CITY	22,593.13	-	-	22,593.13	-
2305	CITY OF ELKTON	235.84	44.81	19.90	24.91	210.94
2306	CITY OF IMBLER	185.95	15.53	7.22	8.31	177.65
2508	MULTNOMAH CNTY DRAINAGE DIST #1	159,172.21	26,244.06	11,775.38	14,468.68	144,703.54
2510	HORSEFLY IRRIGATION DISTRICT	10,847.27	-	-	10,847.27	-
2511	GRANTS PASS IRRIGATION DISTRICT	38,195.25	5,270.31	2,346.29	2,924.02	35,271.23
2531	OREGON SCHOOL BOARDS ASSOCIATION	21,844.06	3,628.64	1,620.71	2,007.92	19,836.14
2538	CLACKAMAS COUNTY VECTOR CNTRL DIST	70,013.46	6,206.99	2,797.43	3,409.56	66,603.90
2542	RAINBOW WATER & FIRE DISTRICT	79,818.03	12,251.03	5,476.40	6,774.63	73,043.41
2552	WINSTON-DILLARD RFPD #5	857,224.22	94,163.06	42,191.89	51,971.18	805,253.05
2553	TANGENT RURAL FIRE PROTECTION DISTRICT	200,466.71	29,577.95	13,186.94	16,391.01	184,075.70
2562	ODELL RFPD	7,533.46	5,288.00	2,357.79	2,930.20	4,603.26
2563	CENTRAL OREGON IRRIGATION DISTRICT	359,071.25	46,294.25	20,581.19	25,713.06	333,358.19
2568	MOLALLA RFPD #73	135,027.86	-	-	135,027.86	-
2573	GOSHEN RFPD	169,769.00	-	-	-	169,769.00
2580	MARION COUNTY FIRE DIST #1	520,722.47	83,378.46	37,213.66	46,164.80	474,557.67
2582	TALENT IRRIGATION DISTRICT	52,073.63	7,740.41	3,450.10	4,290.31	47,783.32
2585	ROGUE RIVER VALLEY IRRIGATION DIST	185,057.29	18,396.63	8,556.85	185,057.29	-
2589	WEST SLOPE WATER DISTRICT	164,015.97	-	-	164,015.97	-
2624	KLAMATH VECTOR CONTROL DISTRICT	25,629.26	4,539.83	2,024.00	2,515.83	23,113.44
2651	IMBLER RFPD	1,028.30	109.80	48.96	60.84	967.46
2676	WOODBURN RFD #6	505,459.99	77,058.47	34,340.23	42,718.24	462,741.75
2681	CLOVERDALE RFPD	32,961.09	4,092.85	1,816.60	2,276.25	30,684.84
2684	PARKDALE RFPD	4,563.39	627.65	281.16	346.48	4,216.91
2687	COLUMBIA DRAINAGE VECTOR CNTRL DIST	140,909.91	26,528.06	11,781.80	14,746.26	126,163.65
2695	WASHINGTON CNTY CONSOL CMN AGENCY	385,459.77	56,508.47	25,202.10	31,306.36	354,153.41
2707	CLATSKANIE LIBRARY DISTRICT	3,075.33	430.00	189.97	240.04	2,835.29
2710	KLAMATH CNTY EMERG COMM DISTRICT	93,187.89	17,699.20	7,894.89	9,804.31	83,383.58
2712	JEFFERSON CNTY EMS DIST	9,608.54	1,767.66	787.36	980.30	8,628.25
2731	CANBY UTILITY BOARD	22,060.30	3,934.92	1,754.36	2,180.56	19,879.74
2761	CLACKAMAS RIVER WATER	631,303.21	-	-	631,303.21	-
2768	LAKE COUNTY LIBRARY DISTRICT	7,446.65	886.76	400.95	485.81	6,960.83
2778	MULINO WATER DISTRICT #23	1,016.14	113.97	50.81	63.16	952.99

**Oregon Public Employees Retirement System**  
**Estimated Transition Liability Balances**  
**As of 6/30/2020**

ER #	EMPLOYER NAME	Estimated 6/30/2019 Transition				Estimated 6/30/2020
		Liability Balance	Amortization	Interest	Principal	Transition Liability Balance
2781	NORTH BEND CITY HOUSING AUTHORITY	884,261.24	183,414.08	81,612.20	101,801.87	782,459.37
2802	RURAL ROAD ASSESSMENT DISTRICT #3	3,136.13	344.72	152.89	191.83	2,944.29
2811	MID COLUMBIA CENTER FOR LIVING	67,997.16	9,242.89	4,126.66	5,116.24	62,880.93
2823	LYONS RFPD	4,303.00	4,224.55	1,899.18	2,325.38	1,977.62
2838	HIGH DESERT PARKS & RECREATION DIST	841.26	81.81	36.47	45.33	795.93
2839	NORTH MORROW VECTOR CONTROL DIST	1,162.12	183.60	81.86	101.74	1,060.38
2900	CLATSOP COMMUNITY COLLEGE	783,311.94	124,288.88	55,336.91	68,951.97	714,359.97
2901	BLUE MOUNTAIN COMMUNITY COLLEGE	1,243,882.92	201,495.25	89,354.80	112,140.45	1,131,742.46
2902	TREASURE VALLEY COMMUNITY COLLEGE	1,065,159.54	123,978.72	55,499.60	68,479.12	996,680.42
2903	UMPQUA COMMUNITY COLLEGE	1,402,527.07	190,198.96	84,457.39	105,741.57	1,296,785.49
2904	LANE COMMUNITY COLLEGE	5,360,767.24	822,627.72	366,341.57	456,286.15	4,904,481.08
2905	MT HOOD COMMUNITY COLLEGE	5,301,610.26	517,782.00	225,646.02	292,135.98	5,009,474.28
2906	KLAMATH COMMUNITY COLLEGE	910,341.03	147,440.13	65,487.93	81,952.20	828,388.83
2908	CLACKAMAS COMMUNITY COLLEGE	3,791,666.34	572,872.59	254,887.68	317,984.92	3,473,681.42
2910	LINN-BENTON COMMUNITY COLLEGE	3,469,767.25	506,609.73	225,724.05	280,885.68	3,188,881.57
2918	PORTLAND COMMUNITY COLLEGE	15,905,214.14	2,212,683.73	984,506.59	1,228,177.14	14,677,037.00
2919	CHEMEKETA COMMUNITY COLLEGE	6,077,880.61	886,327.66	395,216.65	491,111.01	5,586,769.60
2922	ROGUE COMMUNITY COLLEGE	2,420,494.63	368,344.98	164,119.42	204,225.56	2,216,269.07
2995	OREGON COAST COMMUNITY COLLEGE	317,881.56	24,017.09	10,836.49	13,180.60	304,700.96
2996	COLUMBIA GORGE COMMUNITY COLLEGE	569,528.50	86,843.72	38,677.98	48,165.73	521,362.76
2997	TILLAMOOK BAY COMMUNITY COLLEGE	257,897.53	42,018.96	18,739.76	23,279.20	234,618.33
2998	SOUTHWESTERN OREGON CMNTY COLLEGE	1,333,352.59	206,569.89	92,047.73	114,522.16	1,218,830.43
2999	CENTRAL OREGON CMNTY COLLEGE DIST	2,892,064.81	402,617.49	179,323.68	223,293.82	2,668,771.00