

Pre-SLGRP Surplus/Liability Rates July 1, 2023 - June 30, 2025

All Pre-SLGRP rates amortize 12/31/2027

ER Number	ER Name	ER Type	Pre-SLGRP Liability
1000	State Agencies	State	1.33%
2000	Lake County	County	-1.39%
2004	Harney County	County	-1.39%
2005	Jackson County	County	-1.39%
2011	Washington County	County	-1.39%
2012	Grant County	County	-1.39%
2013	Umatilla County	County	-1.39%
2016	Sherman County	County	-1.39%
2020	Wasco County	County	-1.39%
2022	Gilliam County	County	-1.39%
2036	Clatsop County	County	-1.39%
2038	Multnomah County	County	-1.39%
2042	Josephine County	County	-1.39%
2043	Lincoln County	County	-1.39%
2100	City of Roseburg	City	-1.39%
2104	City of Ashland	City	-1.39%
2105	City of Astoria	City	-1.39%
2110	City of Coquille	City	-1.39%
2117	City of McMinnville	City	-1.39%
2121	City of Portland	City	-1.39%
2125	City of Vernonia	City	-1.39%
2131	City of Drain	City	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
2135	McMinnville Water & Light Department	Special Districts	-1.39%
2138	City of Hood River	City	-1.39%
2139	City of Reedsport	City	-1.39%
2142	City of Sherwood	City	-1.39%
2145	City of Vale	City	-1.39%
2148	City of Klamath Falls	City	-1.39%
2150	City of Bandon	City	-1.39%
2154	City of Pendleton	City	-1.39%
2158	City of Milton-Freewater	City	-1.39%
2159	City of Baker City	City	-1.39%
2161	City of Pilot Rock	City	-1.39%
2163	City of Milwaukie	City	-1.39%
2166	City of Nyssa	City	-1.39%
2168	City of Oakridge	City	-1.39%
2172	City of Sandy	City	-1.39%
2175	City of Umatilla	City	-1.39%
2178	City of Boardman	City	-1.39%
2179	City of Estacada	City	-1.39%
2182	City of Cascade Locks	City	-1.39%
2183	City of Myrtle Point	City	-1.39%
2184	City of Port Orford	City	-1.39%
2185	City of Wood Village	City	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
2187	City of Philomath	City	-1.39%
2191	City of Huntington	City	-1.39%
2192	City of North Plains	City	-1.39%
2193	City of Heppner	City	-1.39%
2194	City of Cave Junction	City	-1.39%
2197	City of Myrtle Creek	City	-1.39%
2199	City of Junction City	City	-1.39%
2200	City of Wallowa	City	-1.39%
2202	City of Dallas	City	-1.39%
2205	City of Elgin	City	-1.39%
2207	City of Mill City	City	-1.39%
2211	City of Jefferson	City	-1.39%
2212	Town of Lakeview	City	-1.39%
2216	City of Brookings	City	-1.39%
2217	City of Sutherlin	City	-1.39%
2221	City of Sisters	City	-1.39%
2223	City of Cannon Beach	City	-1.39%
2225	City of Echo	City	-1.39%
2226	City of Hines	City	-1.39%
2234	City of Aumsville	City	-1.39%
2240	City of Wilsonville	City	-1.39%
2241	City of Bay City	City	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
2242	City of Gaston	City	-1.39%
2244	City of Lakeside	City	-1.39%
2247	City of Malin	City	-1.39%
2251	City of Rogue River	City	-1.39%
2252	City of Dayton	City	-1.39%
2255	Town of Canyon City	City	-1.39%
2256	City of Jordan Valley	City	-1.39%
2258	City of Adair Village	City	-1.39%
2263	City of La Grande	City	-1.39%
2266	City of Irrigon	City	-1.39%
2267	City of Independence	City	-1.39%
2268	City of Harrisburg	City	-1.39%
2271	City of Columbia City	City	-1.39%
2273	City of Silverton	City	-1.39%
2274	City of Gold Hill	City	-1.39%
2275	City of Toledo	City	-1.39%
2276	City of Newport	City	-1.39%
2280	City of Winston	City	-1.39%
2281	City of Manzanita	City	-1.39%
2285	City of Veneta	City	-1.39%
2288	City of Tualatin	City	-1.39%
2292	City of North Bend	City	-1.39%

Pre-SLGRP Surplus/Liability Rates July 1, 2023 - June 30, 2025

All Pre-SLGRP rates amortize 12/31/2027

ER Number	ER Name	ER Type	Pre-SLGRP Liability
2294	City of Depoe Bay	City	-1.39%
2295	City of Tigard	City	-1.39%
2296	City of Happy Valley	City	-1.39%
2299	City of Dunes City	City	-1.39%
2303	City of Woodburn	City	-1.39%
2305	City of Elkton	City	-1.39%
2306	City of Imbler	City	-1.39%
2307	City of Yoncalla	City	-1.39%
2501	Port of The Dalles	Special Districts	-1.39%
2508	Multnomah Drainage	Special Districts	-1.39%
2511	Grants Pass Irrigation District	Special Districts	-1.39%
2512	Port of Portland	Special Districts	-1.39%
2526	Clatskanie PUD	Special Districts	-1.39%
2528	Columbia River Fire & Rescue	Special Districts	-1.39%
2538	Clackamas Vector Control West Extension Irrigation	Special Districts	-1.39%
2540	District	Special Districts	-1.39%
2542	Rainbow Water District	Special Districts	-1.39%
2545	Council of Governments	Special Districts	-1.39%
2549	Rogue River Fire District	Special Districts	-1.39%
2551	Sandy Fire Department	Special Districts	-1.39%
2552	Winston-Dillard Fire District	Special Districts	-1.39%
2557	Estacada Fire Department	Special Districts	-1.39%

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All Pre-SLGRP rates amortize 12/31/2027

ER Number	ER Name	ER Type	Pre-SLGRP Liability
2562	Wy'East Fire District	Special Districts	-1.39%
2563	Central Oregon Irrigation District	Special Districts	-1.39%
2576	Depoe Bay Rural Fire Protection District	Special Districts	-1.39%
2582	Talent Irrigation District	Special Districts	-1.39%
2594	Metro	Special Districts	-1.39%
2603	Corbett Water District	Special Districts	-1.39%
2607	Hoodland Fire District #74	Special Districts	-1.39%
2612	Community Services Consortium	Special Districts	-1.39%
2624	Klamath Vector Control	Special Districts	-1.39%
2626	Tillamook Peoples Utility District	Special Districts	-1.39%
2628	McKenzie Fire And Rescue	Special Districts	-1.39%
2642	Dexter Rural Fire Protection District	Special Districts	-1.39%
2647	Crooked River Ranch Rural Fire Protection District	Special Districts	-1.39%
2651	Imbler Rural Fire Protection District	Special Districts	-1.39%
2659	Silverton Fire District	Special Districts	-1.39%
2660	Tualatin Valley Fire & Rescue Metropolitan Area	Special Districts	-1.39%
2663	Communications Commission Columbia 911	Special Districts	-1.39%
2671	Communications District	Special Districts	-1.39%
2673	Port Orford Library	Special Districts	-1.39%
2674	Nestucca Rural Fire District	Special Districts	-1.39%
2681	Cloverdale Rural Fire Protection District	Special Districts	-1.39%
2687	Columbia Drainage Vector Control District	Special Districts	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
2692	Siuslaw Public Library	Special Districts	-1.39%
2694	Philomath Fire Department Washington County	Special Districts	-1.39%
2695	Consolidated	Special Districts	-1.39%
2699	Chetco Library Board	Special Districts	-1.39%
2707	Clatskanie Library Klamath County Emergency	Special Districts	-1.39%
2710	Communications District	Special Districts	-1.39%
2712	Jefferson County EMS	Special Districts	-1.39%
2713	Port of Tillamook Bay Jackson County Fire District	Special Districts	-1.39%
2715	#3	Special Districts	-1.39%
2716	Neskowin Water District Yamhill Communications	Special Districts	-1.39%
2726	Agency	Special Districts	-1.39%
2731	Canby Utility Board Scappoose Rural Fire	Special Districts	-1.39%
2739	Protection District	Special Districts	-1.39%
2741	Port of Garibaldi	Special Districts	-1.39%
2742	Amity Fire District	Special Districts	-1.39%
2749	Black Butte Ranch Police Western Lane Ambulance	Special Districts	-1.39%
2754	District	Special Districts	-1.39%
2757	City of Stayton Mohawk Valley Rural Fire	City	-1.39%
2758	District	Special Districts	-1.39%
2761	Clackamas River Water Southwest Lincoln County	Special Districts	-1.39%
2766	Water PUD	Special Districts	-1.39%
2768	Lake County Library District	Special Districts	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
	Umatilla County Soil & Water		
2772	District	Special Districts	-1.39%
2773	Housing Authority of Jackson County	Special Districts	-1.39%
2774	Oregon Trail Library District	Special Districts	-1.39%
2777	City of Newberg	City	-1.39%
2778	Mulino Water District #23	Special Districts	-1.39%
2780	Nehalem Bay Health District	Special Districts	-1.39%
2781	North Bend Coos-Curry Housing Authority	Special Districts	-1.39%
2786	Seal Rock Rural Fire Protection District	Special Districts	-1.39%
2792	North Wasco County Parks And Recreation District	Special Districts	-1.39%
2798	Fairview Water District	Special Districts	-1.39%
2802	Rural Road Assessment District #3	Special Districts	-1.39%
2806	Corbett Fire District No. 14	Special Districts	-1.39%
2810	Sutherlin Water Control District	Special Districts	-1.39%
2811	Mid-Columbia Center For Living	Special Districts	-1.39%
2817	Wickiup Water District	Special Districts	-1.39%
2818	Netarts Water District	Special Districts	-1.39%
2819	Harrisburg Fire-Rescue	Special Districts	-1.39%
2830	Netarts-Oceanside Rural Fire Protection District	Special Districts	-1.39%
2838	High Desert Parks & Recreation District	Special Districts	-1.39%
2839	North Morrow Vector Control District	Special Districts	-1.39%
2840	Cannon Beach Rural Fire Protection District	Special Districts	-1.39%
2844	Crook County Rural Fire Protection District #1	Special Districts	-1.39%

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ER Number	ER Name	ER Type	Pre-SLGRP Liability
2847	Sweet Home Fire and Ambulance District	Special Districts	-1.39%
2852	Ochoco Irrigation District	Special Districts	-1.39%
2864	Tri City Joint Water & Sanitary Authority	Special Districts	-1.39%
2900	Clatsop Community College	CC	1.33%
2901	Blue Mountain Community College	CC	1.33%
2902	Treasure Valley Community College	CC	1.33%
2903	Umpqua Community College	CC	1.33%
2904	Lane Community College	CC	1.33%
2905	Mt Hood Community College	CC	1.33%
2906	Klamath Community College	CC	1.33%
2908	Clackamas Community College	CC	1.33%
2910	Linn-Benton Community College	CC	1.33%
2918	Portland Community College	CC	1.33%
2919	Chemeketa Community College	CC	1.33%
2922	Rogue Community College	CC	1.33%
2995	Oregon Coast Community College	CC	1.33%
2996	Columbia Gorge Community College	CC	1.33%
2997	Tillamook Bay Community College	CC	1.33%
2998	Southwestern Community College	CC	1.33%
2999	Central Oregon Community College	CC	1.33%

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2000	Lake County	County	-2.35%	12/31/2027
2004	Harney County	County	-1.92%	12/31/2027
2007	Klamath County	County	-14.16%	12/31/2027
2009	Marion County	County	-4.11%	12/31/2027
2012	Grant County	County	-18.12%	12/31/2027
2017	Columbia County	County	-2.76%	12/31/2027
2018	Coos County	County	0.71%	12/31/2027
2020	Wasco County	County	-2.00%	12/31/2027
2021	Baker County	County	-4.47%	12/31/2027
2022	Gilliam County	County	-0.70%	12/31/2027
2027	Deschutes County	County	-3.55%	12/31/2027
2035	Hood River County	County	-4.16%	12/31/2027
2038	Multnomah County	County	-2.22%	12/31/2027
2040	Benton County	County	-3.05%	12/31/2027
2042	Josephine County	County	1.30%	12/31/2027
2043	Lincoln County	County	-8.64%	12/31/2027
2044	Crook County	County	-3.89%	12/31/2027
2103	City of Albany	City	-2.88%	12/31/2027
2104	City of Ashland	City	0.51%	12/31/2027
2105	City of Astoria	City	1.74%	12/31/2027
2109	City of Canby	City	-5.78%	12/31/2027
2110	City of Coquille	City	1.14%	12/31/2027
2113	City of Grants Pass	City	-1.19%	12/31/2027
2120	City of Lake Oswego	City	-0.99%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

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ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2121	City of Portland	City	-3.07%	12/31/2027
2122	City of Redmond	City	-3.46%	12/31/2027
2123	City of St Helens	City	1.54%	12/31/2027
2125	City of Vernonia	City	-4.78%	12/31/2027
2126	City of West Linn	City	-4.52%	12/31/2027
2128	City of Tillamook	City	-3.47%	12/31/2027
2138	City of Hood River	City	-0.76%	12/31/2027
2139	City of Reedsport	City	-11.45%	12/31/2027
2140	City of Lebanon	City	-4.64%	12/31/2027
2142	City of Sherwood	City	-0.19%	12/31/2027
2143	City of Oakland	City	7.56%	12/31/2027
2145	City of Vale	City	5.62%	12/31/2027
2148	City of Klamath Falls	City	-7.29%	12/31/2027
2150	City of Bandon	City	-0.28%	12/31/2027
2155	City of Corvallis	City	-3.95%	12/31/2027
2158	City of Milton-Freewater	City	1.48%	12/31/2027
2159	City of Baker City	City	-0.43%	12/31/2027
2160	City of Hermiston	City	-1.14%	12/31/2027
2161	City of Pilot Rock	City	5.21%	12/31/2027
2163	City of Milwaukie	City	-0.71%	12/31/2027
2166	City of Nyssa	City	-0.75%	12/31/2027
2168	City of Oakridge	City	5.27%	12/31/2027
2170	City of Madras	City	-2.79%	12/31/2027
2172	City of Sandy	City	-0.57%	12/31/2027

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ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2175	City of Umatilla	City	-4.86%	12/31/2027
2176	City of Scappoose	City	-1.21%	12/31/2027
2178	City of Boardman	City	-0.34%	12/31/2027
2179	City of Estacada	City	0.48%	12/31/2027
2180	City of Enterprise	City	-0.07%	12/31/2027
2181	City of Central Point	City	-2.24%	12/31/2027
2182	City of Cascade Locks	City	7.28%	12/31/2027
2183	City of Myrtle Point	City	-5.99%	12/31/2027
2184	City of Port Orford	City	-0.97%	12/31/2027
2185	City of Wood Village	City	-1.54%	12/31/2027
2187	City of Philomath	City	-2.64%	12/31/2027
2188	City of Talent	City	-6.06%	12/31/2027
2191	City of Huntington	City	32.38%	12/31/2027
2192	City of North Plains	City	-2.46%	12/31/2027
2193	City of Heppner	City	-22.53%	12/31/2027
2194	City of Cave Junction	City	-0.96%	12/31/2027
2196	City of Hubbard	City	-0.12%	12/31/2027
2197	City of Myrtle Creek	City	-3.91%	12/31/2027
2198	City of Carlton	City	-5.96%	12/31/2027
2199	City of Junction City	City	-0.68%	12/31/2027
2200	City of Wallowa	City	-5.18%	12/31/2027
2201	City of Coburg	City	-5.22%	12/31/2027
2203	City of Rockaway Beach	City	-4.86%	12/31/2027
2204	City of Burns	City	-5.56%	12/31/2027

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2205	City of Elgin	City	-27.04%	12/31/2027
2206	City of Weston	City	-10.16%	12/31/2027
2207	City of Mill City	City	0.14%	12/31/2027
2208	City of Fairview	City	-8.61%	12/31/2027
2209	City of Monroe	City	-10.74%	12/31/2027
2211	City of Jefferson	City	-53.43%	12/31/2027
2212	Town of Lakeview	City	-13.77%	12/31/2027
2214	City of Yamhill	City	-5.32%	12/31/2027
2216	City of Brookings	City	-0.98%	12/31/2027
2217	City of Sutherlin	City	-4.81%	12/31/2027
2220	City of Garibaldi	City	0.94%	12/31/2027
2221	City of Sisters	City	-3.68%	12/31/2027
2223	City of Cannon Beach	City	-1.53%	12/31/2027
2224	City of Falls City	City	-4.13%	12/31/2027
2225	City of Echo	City	7.78%	12/31/2027
2226	City of Hines	City	-0.97%	12/31/2027
2228	City of Turner	City	-0.44%	12/31/2027
2229	City of John Day	City	-13.71%	12/31/2027
2231	City of Banks	City	-7.66%	12/31/2027
2233	City of Lafayette	City	-3.92%	12/31/2027
2234	City of Aumsville	City	-3.35%	12/31/2027
2235	City of Amity	City	-10.12%	12/31/2027
2236	City of Creswell	City	-1.16%	12/31/2027
2237	City of Troutdale	City	-7.70%	12/31/2027

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2238	City of Warrenton	City	-2.24%	12/31/2027
2240	City of Wilsonville	City	-0.49%	12/31/2027
2241	City of Bay City	City	-1.63%	12/31/2027
2242	City of Gaston	City	-90.19%	12/31/2027
2244	City of Lakeside	City	-19.90%	12/31/2027
2245	City of Dundee	City	-3.06%	12/31/2027
2247	City of Malin	City	-3.39%	12/31/2027
2249	City of Phoenix	City	-12.10%	12/31/2027
2252	City of Dayton	City	-3.82%	12/31/2027
2254	City of Shady Cove	City	-19.11%	12/31/2027
2255	Town of Canyon City	City	3.52%	12/31/2027
2256	City of Jordan Valley	City	-70.19%	12/31/2027
2258	City of Adair Village	City	0.33%	12/31/2027
2260	City of Riddle	City	-3.45%	12/31/2027
2263	City of La Grande	City	-5.96%	12/31/2027
2265	City of Westfir	City	-9.61%	12/31/2027
2266	City of Irrigon	City	-1.48%	12/31/2027
2267	City of Independence	City	-1.98%	12/31/2027
2268	City of Harrisburg	City	-1.01%	12/31/2027
2269	City of Durham	City	-4.53%	12/31/2027
2270	City of Lyons	City	-3.07%	12/31/2027
2271	City of Columbia City	City	-0.07%	12/31/2027
2272	City of Aurora	City	-8.01%	12/31/2027
2273	City of Silverton	City	-0.10%	12/31/2027

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2274	City of Gold Hill	City	-28.83%	12/31/2027
2275	City of Toledo	City	-8.76%	12/31/2027
2276	City of Newport	City	-6.08%	12/31/2027
2278	City of Springfield	City	-7.26%	12/31/2027
2280	City of Winston	City	-7.28%	12/31/2027
2281	City of Manzanita	City	-0.85%	12/31/2027
2284	City of Halsey	City	-5.50%	12/31/2027
2285	City of Veneta	City	-2.39%	12/31/2027
2286	City of Millersburg	City	-0.90%	12/31/2027
2287	City of King City	City	-4.16%	12/31/2027
2291	City of Florence	City	-7.98%	12/31/2027
2292	City of North Bend	City	-2.83%	12/31/2027
2293	City of Lowell	City	-2.40%	12/31/2027
2294	City of Depoe Bay	City	-0.07%	12/31/2027
2295	City of Tigard	City	-5.76%	12/31/2027
2298	City of Lincoln City	City	-5.66%	12/31/2027
2300	City of Yachats	City	-8.03%	12/31/2027
2301	City of Moro	City	-9.27%	12/31/2027
2302	City of Mt. Vernon	City	-6.24%	12/31/2027
2303	City of Woodburn	City	-2.15%	12/31/2027
2304	City of Gladstone	City	-3.43%	12/31/2027
2305	City of Elkton	City	0.03%	12/31/2027
2306	City of Imbler	City	0.19%	12/31/2027
2307	City of Yoncalla	City	-0.39%	12/31/2027

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ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2308	City of North Powder	City	-2.05%	12/31/2027
2501	Port of The Dalles	Special Districts	-17.95%	12/31/2027
2508	Multnomah Drainage	Special Districts	0.48%	12/31/2027
2511	Grants Pass Irrigation District	Special Districts	0.87%	12/31/2027
2512	Port of Portland	Special Districts	-0.14%	12/31/2027
2513	Port of Coos Bay	Special Districts	-1.43%	12/31/2027
2519	Home Forward Lane Council of	Special Districts	-3.75%	12/31/2027
2522	Governments	Special Districts	-1.04%	12/31/2027
2528	Columbia River Fire & Rescue Oregon School Boards	Special Districts	-5.15%	12/31/2027
2531	Association	Special Districts	0.08%	12/31/2027
2538	Clackamas Vector Control West Extension Irrigation	Special Districts	3.91%	12/31/2027
2540	District	Special Districts	-6.40%	12/31/2027
2541	Jackson County Vector Control District	Special Districts	-2.79%	12/31/2027
2542	Rainbow Water District	Special Districts	1.80%	12/31/2027
2545	Council of Governments	Special Districts	-0.01%	12/31/2027
2549	Rogue River Fire District	Special Districts	-4.52%	12/31/2027
2551	Sandy Fire Department	Special Districts	-3.24%	12/31/2027
2552	Winston-Dillard Fire District	Special Districts	12.45%	12/31/2027
2555	Monroe Fire Department	Special Districts	-2.29%	12/31/2027
2557	Estacada Fire Department	Special Districts	-36.78%	12/31/2027
2559	Keizer Fire Department	Special Districts	-2.73%	12/31/2027
2561	Jefferson Rural Fire Protection District	Special Districts	-17.58%	12/31/2027
2563	Central Oregon Irrigation District	Special Districts	3.04%	12/31/2027
2564	Illinois Valley Fire District	Special Districts	-4.57%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2567	Charleston Rural Fire Protection District	Special Districts	-0.91%	12/31/2027
2569	Central Oregon Intergovernmental Council	Special Districts	-14.30%	12/31/2027
2571	Crystal Springs Water District	Special Districts	-0.59%	12/31/2027
2576	Depoe Bay Rural Fire Protection District	Special Districts	-0.13%	12/31/2027
2579	La Pine Rural Fire Protection District	Special Districts	-4.76%	12/31/2027
2580	Marion County Fire District #1	Special Districts	1.54%	12/31/2027
2582	Talent Irrigation District	Special Districts	1.61%	12/31/2027
2587	Tualatin Valley Irrigation District	Special Districts	-2.91%	12/31/2027
2588	Clatskanie Rural Fire Protection District	Special Districts	-2.39%	12/31/2027
2590	Redmond Fire & Rescue	Special Districts	-3.97%	12/31/2027
2592	Medford Irrigation District	Special Districts	-3.93%	12/31/2027
2594	Metro	Special Districts	-1.07%	12/31/2027
2595	Canby Fire District	Special Districts	-1.90%	12/31/2027
2598	Marion County Housing Authority	Special Districts	-31.66%	12/31/2027
2599	South Suburban Sanitary District	Special Districts	-2.46%	12/31/2027
2600	Winston-Dillard Water District	Special Districts	-2.95%	12/31/2027
2601	Baker Valley Irrigation District	Special Districts	-69.49%	12/31/2027
2602	Aumsville Rural Fire Protection District	Special Districts	-2.58%	12/31/2027
2604	Netarts-Oceanside Sanitary District	Special Districts	-7.07%	12/31/2027
2605	Scio Fire District	Special Districts	-1.67%	12/31/2027
2606	West Valley Housing Authority	Special Districts	-5.56%	12/31/2027
2607	Hoodland Fire District #74	Special Districts	-0.94%	12/31/2027
2612	Community Services Consortium	Special Districts	-0.99%	12/31/2027
2617	Clean Water Services	Special Districts	-0.92%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2624	Klamath Vector Control	Special Districts	2.93%	12/31/2027
2625	Port of Newport	Special Districts	-3.32%	12/31/2027
2628	McKenzie Fire And Rescue	Special Districts	-3.65%	12/31/2027
2630	Sheridan Fire District	Special Districts	-0.02%	12/31/2027
2631	Arch Cape Water-Sanitary District	Special Districts	-6.01%	12/31/2027
2638	North Douglas County Fire and EMS	Special Districts	-0.24%	12/31/2027
2641	Suburban East Salem Water District	Special Districts	-2.16%	12/31/2027
2642	Dexter Rural Fire Protection District	Special Districts	-0.13%	12/31/2027
2647	Crooked River Ranch Rural Fire Protection District	Special Districts	-0.84%	12/31/2027
2649	Colton Fire Department	Special Districts	-34.17%	12/31/2027
2651	Imbler Rural Fire Protection District	Special Districts	1.52%	12/31/2027
2653	Umatilla Fire Department	Special Districts	-1.06%	12/31/2027
2657	Northwest Senior & Disability Services	Special Districts	-2.79%	12/31/2027
2659	Silverton Fire District	Special Districts	-2.54%	12/31/2027
2660	Tualatin Valley Fire & Rescue Metropolitan Area	Special Districts	-2.60%	12/31/2027
2663	Communications	Special Districts	-1.33%	12/31/2027
2669	Roseburg Urban Sanitary Authority	Special Districts	-4.70%	12/31/2027
2671	Columbia 911 Communications District	Special Districts	-0.87%	12/31/2027
2673	Port Orford Library	Special Districts	-0.80%	12/31/2027
2674	Nestucca Rural Fire District	Special Districts	-1.14%	12/31/2027
2676	Woodburn Fire District	Special Districts	3.19%	12/31/2027
2681	Cloverdale Rural Fire Protection District	Special Districts	2.05%	12/31/2027
2684	Parkdale Fire District	Special Districts	0.40%	12/31/2027
2687	Columbia Drainage Vector Control District	Special Districts	8.01%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2692	Siuslaw Public Library	Special Districts	-2.38%	12/31/2027
2694	Philomath Fire Department	Special Districts	-0.27%	12/31/2027
2695	Washington County Consolidated	Special Districts	0.67%	12/31/2027
2696	Stayton Fire District	Special Districts	-1.23%	12/31/2027
2699	Chetco Library Board	Special Districts	-0.24%	12/31/2027
2700	Lowell Rural Fire Protection District	Special Districts	-6.57%	12/31/2027
2701	Sisters-Camp Sherman	Special Districts	11.44%	1/1/2038
2705	Lebanon Fire District	Special Districts	-2.40%	12/31/2027
2707	Clatskanie Library	Special Districts	0.38%	12/31/2027
2709	Scappoose Public Library	Special Districts	-5.30%	12/31/2027
2712	Jefferson County EMS	Special Districts	0.11%	12/31/2027
2713	Port of Tillamook Bay	Special Districts	-1.98%	12/31/2027
2715	Jackson County Fire District #3	Special Districts	-5.84%	12/31/2027
2716	Neskowin Water District	Special Districts	-0.02%	12/31/2027
2718	Curry Library	Special Districts	-14.06%	12/31/2027
2721	Klamath Housing Authority	Special Districts	-2.52%	12/31/2027
2726	Yamhill Communications Agency	Special Districts	-0.14%	12/31/2027
2728	Baker County Library District	Special Districts	-2.17%	12/31/2027
2731	Canby Utility Board	Special Districts	0.15%	12/31/2027
2732	Umatilla County Special Library District	Special Districts	-6.77%	12/31/2027
2734	Seal Rock Water District	Special Districts	-4.89%	12/31/2027
2739	Scappoose Rural Fire Protection District	Special Districts	-0.35%	12/31/2027
2741	Port of Garibaldi	Special Districts	-1.77%	12/31/2027
2742	Amity Fire District	Special Districts	-104.80%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2745	Clackamas County Fire District	Special Districts	-0.34%	12/31/2027
2749	Black Butte Ranch Police	Special Districts	-13.93%	12/31/2027
2752	Mist-Birkenfeld Rural Fire Protection District	Special Districts	-4.14%	12/31/2027
2753	Linn-Benton Housing Authority	Special Districts	-6.96%	12/31/2027
2754	Western Lane Ambulance District	Special Districts	-0.18%	12/31/2027
2757	City of Stayton	City	-1.77%	12/31/2027
2758	Mohawk Valley Rural Fire District	Special Districts	-0.82%	12/31/2027
2763	Junction City Fire Department	Special Districts	-1.89%	12/31/2027
2766	Southwest Lincoln County Water PUD	Special Districts	-1.14%	12/31/2027
2768	Lake County Library District	Special Districts	0.84%	12/31/2027
2772	Umatilla County Soil & Water District	Special Districts	-4.53%	12/31/2027
2774	Oregon Trail Library District	Special Districts	-0.32%	12/31/2027
2777	City of Newberg	City	-0.77%	12/31/2027
2778	Mulino Water District #23	Special Districts	0.20%	12/31/2027
2780	Nehalem Bay Health District	Special Districts	-3.72%	12/31/2027
2781	North Bend Coos-Curry Housing Authority	Special Districts	12.24%	12/31/2027
2784	Greater St. Helens Aquatic District	Special Districts	-4.66%	12/31/2027
2789	Farmers Irrigation District	Special Districts	-14.14%	12/31/2027
2790	Silver Falls Library District	Special Districts	-1.42%	12/31/2027
2793	North Lincoln Fire & Rescue District #1	Special Districts	-0.50%	12/31/2027
2794	Siuslaw Rural Fire Protection District #1	Special Districts	-0.36%	12/31/2027
2798	Fairview Water District	Special Districts	-0.73%	12/31/2027
2799	Sublimity Fire District	Special Districts	-8.93%	12/31/2027
2801	Coburg Rural Fire Protection District	Special Districts	-1.85%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2802	Rural Road Assessment District #3	Special Districts	0.23%	12/31/2027
2804	Aurora Rural Fire Protection District	Special Districts	-1.50%	12/31/2027
2806	Corbett Fire District No. 14	Special Districts	-0.31%	12/31/2027
2810	Sutherland Water Control District	Special Districts	-1.06%	12/31/2027
2811	Mid-Columbia Center For Living	Special Districts	0.25%	12/31/2027
2816	Odell Sanitary District	Special Districts	-0.69%	12/31/2027
2817	Wickiup Water District	Special Districts	-0.08%	12/31/2027
2818	Netarts Water District	Special Districts	-2.23%	12/31/2027
2819	Harrisburg Fire-Rescue	Special Districts	-0.30%	12/31/2027
2820	Central Oregon Coast Fire & Rescue District	Special Districts	-7.71%	12/31/2027
2824	Glide Fire Department	Special Districts	-1.36%	12/31/2027
2825	Northern Oregon Corrections	Special Districts	-9.75%	12/31/2027
2826	Wasco County Soil-Water Conservation District	Special Districts	-4.59%	12/31/2027
2829	Hubbard Rural Fire Protection District	Special Districts	-0.67%	12/31/2027
2830	Netarts-Oceanside Rural Fire Protection District	Special Districts	-0.37%	12/31/2027
2834	Crescent Rural Fire Protection District	Special Districts	-0.81%	12/31/2027
2837	METCOM	Special Districts	-3.87%	12/31/2027
2838	High Desert Parks & Recreation District	Special Districts	0.62%	12/31/2027
2839	North Morrow Vector Control District	Special Districts	0.09%	12/31/2027
2840	Cannon Beach Rural Fire Protection District	Special Districts	-0.01%	12/31/2027
2842	Tualatin Valley Water District	Special Districts	-2.66%	12/31/2027
2843	Yachats Rural Fire Protection District	Special Districts	-1.25%	12/31/2027
2844	Crook County Rural Fire Protection District #1	Special Districts	-0.12%	12/31/2027
2846	Jefferson County Library District	Special Districts	-0.44%	12/31/2027

Transition Surplus/Liability Rates and Amortization Rates

July 1, 2023 - June 30, 2025

ER Number	ER Name	ER Type	Transition Liability/ (Surplus)	Amortization Date
2847	Sweet Home Fire and Ambulance District	Special Districts	-0.65%	12/31/2027
2849	Lebanon Aquatic District	Special Districts	-0.94%	12/31/2027
2852	Ochoco Irrigation District	Special Districts	-5.88%	12/31/2027
2853	Mill City Rural Fire Protection District	Special Districts	-10.19%	12/31/2027
2855	Harney Hospital	Special Districts	-3.39%	12/31/2027
2857	Sunriver Service District	Special Districts	-7.19%	12/31/2027
2858	Nesika Beach-Ophir Water District	Special Districts	-4.56%	12/31/2027
2860	Coos County Airport District	Special Districts	-5.50%	12/31/2027
2864	Tri City Joint Water & Sanitary Authority	Special Districts	-2.07%	12/31/2027
2873	Mosier Fire District	Special Districts	-9.69%	1/1/2034
2880	Oregon Health & Science University	Special Districts	-6.13%	12/31/2027
2883	Lane Fire Authority	Special Districts	-1.60%	1/1/2032
2888	Oak Lodge Water Services District	Special Districts	-2.35%	5/1/2035
2893	Pleasant Hill Goshen Fire & Rescue	Special Districts	7.03%	12/31/2027