

**Summary of Transition Liability (UAL) as of December 31, 2023 Actuarial Valuation**

Employer Number	Employer Name	Employer Type	Transition Liability
2018	Coos County	County	486,591
2042	Josephine County	County	1,060,050
2104	City of Ashland	City	371,877
2105	City of Astoria	City	500,371
2110	City of Coquille	City	99,583
2123	City of St Helens	City	318,365
2143	City of Oakland	City	46,534
2145	City of Vale	City	120,033
2158	City of Milton-Freewater	City	242,375
2161	City of Pilot Rock	City	72,562
2168	City of Oakridge	City	259,233
2179	City of Estacada	City	20,093
2182	City of Cascade Locks	City	268,098
2191	City of Huntington	City	179,471
2207	City of Mill City	City	1,562
2220	City of Garibaldi	City	11,880
2225	City of Echo	City	45,078
2255	Town of Canyon City	City	14,918
2258	City of Adair Village	City	3,340
2305	City of Elkton	City	56
2306	City of Imbler	City	192
2408	Pleasant Hill Goshen Rural Fire Protection District	Special	92,173
2508	Multnomah Drainage	Special	40,982
2511	Grants Pass Irrigation District	Special	17,466
2531	Oregon School Boards Association	Special	11,308
2538	Clackamas Vector Control	Special	39,411
2542	Rainbow Water District	Special	43,507
2552	Winston-Dillard Fire District	Special	488,887
2563	Central Oregon Irrigation District	Special	196,753
2580	Marion County Fire District #1	Special	248,188
2582	Talent Irrigation District	Special	31,708
2624	Klamath Vector Control	Special	11,801
2651	Imbler Rural Fire Protection District	Special	923
2676	Woodburn Fire District	Special	212,148
2681	Cloverdale Rural Fire Protection District	Special	5,389
2684	Parkdale Fire District	Special	1,985
2687	Columbia Drainage Vector Control District	Special	60,803
2695	Washington County Consolidated Communications Agency	Special	199,332
2701	Sisters-Camp Sherman Rural Fire Protection District	Special	1,459,489
2707	Clatskanie Library	Special	1,810
2731	Canby Utility Board	Special	11,912
2768	Lake County Library District	Special	4,013
2778	Mulino Water District #23	Special	544
2781	North Bend Coos-Curry Housing Authority	Special	282,122

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Employer Number	Employer Name	Employer Type	Transition Liability
2802	Rural Road Assessment District #3	Special	1,582
2811	Mid-Columbia Center For Living	Special	43,231
2838	High Desert Parks & Recreation District	Special	462
2839	North Morrow Vector Control District	Special	559