

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	10,008.1	7,548.8	2,459.3	12,042.7	20%
School District Pool (Tier 1/Tier 2)	31,486.0	22,873.7	8,612.3	3,821.9	225%
State & Local Government Rate Pool (Tier 1/Tier 2)	46,382.2	31,884.9	14,497.4	7,134.3	203%
State Judiciary (Tier 1/Tier 2)	351.7	261.8	89.9	28.4	316%

### Rate Pools With Side Accounts

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
School District Pool (Tier 1/Tier 2)	31,486.0	22,873.7	2,471.8	6,140.6	3,821.9	161%
State & Local Government Rate Pool (Tier 1/Tier 2)	46,382.2	31,884.9	2,523.4	11,974.0	7,134.3	168%

### Independent Employers

City	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2167	City of Athena	2,261,873	1,902,630	56,605	0	415,848	276,532	150%
	2106	City of Beaverton	306,743,540	188,864,638	9,787,031	0	127,665,933	47,812,190	267%
	2107	City of Bend	247,563,139	162,439,281	12,224,557	22,859,566	74,488,849	59,720,138	125%
	2149	City of Canyonville	1,675,024	1,301,923	75,530	0	448,631	368,983	122%
	2186	City of Chiloquin	358,050	462,013	38,677	0	(65,286)	188,947	(35%)
	2162	City of Clatskanie	9,763,272	5,940,964	135,805	1,647,089	2,311,024	663,440	348%
	2152	City of Coos Bay	69,413,706	46,015,179	1,625,913	0	25,024,440	7,943,005	315%
	2165	City of Cornelius	24,156,032	18,218,088	584,016	0	6,521,960	2,853,070	229%
	2127	City of Cottage Grove	55,531,238	38,883,903	1,045,254	0	17,692,589	5,106,337	346%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Independent Employers

City Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2257	City of Culver	1,172,865	543,579	39,272	0	668,558	191,854	348%
2262	City of Dufur	975,906	636,159	27,888	0	367,635	136,242	270%
2282	City of Eagle Point	4,974,553	3,068,643	183,528	0	2,089,438	896,580	233%
2111	City of Eugene	1,085,130,385	774,026,383	27,039,442	6,723,948	331,419,496	132,094,701	251%
2112	City Of Forest Grove	352,499	177,073	335,367	0	510,793	1,638,356	31%
2248	City of Fossil	668,866	474,115	11,672	0	206,423	57,021	362%
2309	City of Gearhart	3,647,866	2,915,693	146,090	0	878,263	713,689	123%
2264	City of Gervais	2,296,589	1,230,192	136,077	0	1,202,474	664,771	181%
2250	City of Gold Beach	4,659,017	4,243,602	206,022	0	621,437	1,006,470	62%
2114	City of Gresham	388,103,898	235,856,462	11,400,818	12,643,873	151,004,381	55,695,961	271%
2210	City of Helix	157,239	127,784	9,166	0	38,621	44,777	86%
2115	City of Hillsboro	324,111,385	210,212,702	15,980,292	7,187,732	122,691,243	78,067,878	157%
2222	City of Jacksonville	6,437,717	3,938,547	260,072	0	2,759,242	1,270,519	217%
2232	City of Joseph	1,232,064	955,631	66,973	0	343,406	327,182	105%
2279	City of Keizer	37,229,834	22,239,709	1,584,992	0	16,575,117	7,743,098	214%
2283	City of Maupin	1,630,588	646,740	80,260	0	1,064,108	392,090	271%
2246	City of Merrill	720,517	729,452	22,871	0	13,936	111,732	12%
2195	City of Metolius	552,415	888,022	28,368	0	(307,239)	138,583	(222%)
2290	City of Molalla	16,159,896	15,279,486	712,553	0	1,592,963	3,481,005	46%
2174	City of Mt Angel	6,772,851	5,743,138	230,441	0	1,260,154	1,125,764	112%
2118	City of Ontario	52,301,477	32,778,176	671,432	2,965,582	17,229,151	3,280,119	525%
2218	City of Prairie City	2,425,682	1,526,309	43,744	0	943,117	213,699	441%
2146	City of Prineville	26,946,175	16,899,725	1,058,242	4,092,537	7,012,155	5,169,788	136%
2297	City of Rainier	7,149,092	4,914,268	223,706	0	2,458,530	1,092,864	225%
2101	City of Salem	740,021,278	497,434,797	20,280,568	41,928,607	220,938,442	99,075,844	223%
2219	City of Sheridan	5,569,274	4,060,827	197,164	0	1,705,611	963,197	177%
2213	City of Stanfield	2,962,189	3,327,569	139,411	0	(225,969)	681,059	(33%)

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Independent Employers

City	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2129	City of Sweet Home	11,244,180	9,634,481	206,230	0	1,815,929	1,007,489	180%
	2261	City of Waldport	4,396,290	3,960,234	202,706	0	638,762	990,274	65%
	2189	City of Willamina	2,161,781	2,962,658	122,406	0	(678,471)	597,985	(113%)
	2253	Town of Butte Falls	417,349	299,451	32,803	0	150,701	160,253	94%

County	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2001	Clackamas County	1,097,710,992	745,830,163	36,279,279	0	388,160,108	177,233,705	219%
	2002	Curry County	71,461,643	47,864,976	1,368,623	0	24,965,291	6,686,078	373%
	2003	Douglas County	408,273,060	277,566,051	5,746,047	0	136,453,056	28,070,932	486%
	2006	Jefferson County	43,765,295	32,795,269	1,587,460	4,735,316	7,822,170	7,755,153	101%
	2008	Lane County	887,907,571	627,882,164	23,371,818	13,377,038	270,020,187	114,177,407	236%
	2014	Linn County	305,373,669	202,437,522	8,857,793	0	111,793,940	43,272,619	258%
	2039	Malheur County	53,071,178	42,735,307	1,832,243	0	12,168,114	8,950,982	136%
	2037	Polk County	120,941,318	81,018,411	4,795,816	0	44,718,723	23,428,807	191%
	2050	Wallowa County	1,772,396	1,400,264	67,714	0	439,846	330,800	133%
	2015	Yamhill County	108,537,469	80,055,436	7,797,636	0	36,279,669	38,093,478	95%

Special Districts	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2664	Applegate Valley Rural Fire Protection District #9	4,018,004	2,017,917	121,257	0	2,121,344	592,374	358%
	2702	Banks Fire District #13	1,231,805	813,327	84,167	0	502,645	411,178	122%
	2596	Bend Parks & Recreation	27,403,449	18,184,910	1,873,009	1,902,311	9,189,237	9,150,137	100%
	2648	Black Butte Ranch Rural Fire Protection District	6,358,407	3,921,357	91,612	323,592	2,205,070	447,551	493%
	2833	Boardman Rural Fire Protection District	841,134	247,173	161,666	0	755,627	789,780	96%
	2779	Brownsville Rural Fire Protection District	862,937	632,254	23,391	0	254,074	114,270	222%
	2890	Central Cascades Fire & EMS	0	11	9,245	0	9,234	45,165	20%
	2678	Central Oregon Regional Housing Authority	3,116,745	2,267,677	263,869	0	1,112,937	1,289,071	86%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Independent Employers

#### Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2645	Chiloquin Agency Lake Rural Fire Protection District	749,886	341,692	53,287	0	461,481	260,320	177%
2693	City-County Insurance Services	14,565,290	10,024,827	1,633,763	0	6,174,226	7,981,358	77%
2518	Clackamas County Housing Authority	19,746,703	15,780,495	582,602	0	4,548,810	2,846,164	160%
2870	Clackamas River Water Providers	188,814	101,336	39,672	0	127,150	193,810	66%
2679	Columbia River Public Utility District	26,819,720	15,030,270	963,676	2,005,116	10,748,010	4,707,806	228%
2828	Deschutes Public Library District	13,497,377	9,328,691	1,173,020	0	5,341,706	5,730,509	93%
2527	Deschutes Valley Water District	15,936,232	9,903,990	304,459	2,626,983	3,709,718	1,487,362	249%
2729	Douglas County Fire District #2	56,557,389	22,805,033	845,579	0	34,597,935	4,130,872	838%
2743	Douglas Soil & Water Conservation District	669,187	965,614	14,224	0	(282,203)	69,487	(406%)
2529	East Fork Irrigation District	2,797,119	2,557,987	63,268	0	302,400	309,079	98%
2618	Estacada Cemetery District	140,743	475,881	13,416	0	(321,722)	65,539	(491%)
2623	Evans Valley Fire District #6	678,898	479,847	25,310	0	224,361	123,645	181%
2785	Fern Ridge Community Library	545,225	430,348	54,527	0	169,404	266,376	64%
2608	Gaston Rural Fire Protection District	475,793	251,205	40,522	0	265,110	197,960	134%
2891	Grant County Emergency Communications Agency	28,735	18,704	63,876	0	73,907	312,050	24%
2894	Greater Toledo Pool Recreation District	0	5	2,776	0	2,771	13,561	20%
2698	Halsey Shedd Rural Fire Protection District	992,348	572,358	34,569	0	454,559	168,880	269%
2771	Harbor Water PUD	1,442,043	932,180	61,687	0	571,550	301,359	190%
2717	Ice Fountain Water District	1,650,505	1,196,233	100,028	0	554,300	488,661	113%
2556	Jackson County Fire District #5	25,562,451	15,115,467	662,538	0	11,109,522	3,236,672	343%
2575	Jefferson County Rural Fire Protection District #1	2,484,352	2,059,727	93,042	0	517,667	454,533	114%
2841	Jefferson County Soil & Water Conservation District	354,706	287,888	54,107	0	120,925	264,328	46%
2809	Juntura Road District #4	54,301	13,179	12,125	0	53,247	59,232	90%
2515	Klamath County Fire District #1	59,401,313	32,824,837	1,263,636	0	27,840,112	6,173,189	451%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,028,068	205,300	17,377	0	840,145	84,891	990%
2881	Lake Chinook Fire and Rescue District	0	50	9,778	0	9,728	47,766	20%
2644	Lakeside Water District	743,032	735,385	46,267	0	53,914	226,028	24%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Independent Employers

#### Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2521	League of Oregon Cities	11,033,245	6,555,781	394,460	0	4,871,924	1,927,041	253%
2597	Mapleton Water District	337,860	362,912	15,002	0	(10,050)	73,290	(14%)
2877	Mid-Columbia Fire And Rescue V1-801	251,942	5,821	460,720	0	706,841	2,250,736	31%
2889	Mid-valley Behavioral Care Network	87,252	38,961	25,495	0	73,786	124,549	59%
2782	Millington Rural Fire Protection District	543,777	202,497	10,234	0	351,514	49,994	703%
2861	Mt Angel Fire District	66,941	45,252	23,539	0	45,228	114,992	39%
2724	Nehalem Bay Wastewater Agency	2,624,174	1,534,898	68,771	0	1,158,047	335,963	345%
2740	Neskowin Regional Sanitary Authority	74,095	333,457	33,243	0	(226,119)	162,401	(139%)
2835	North Clackamas County Water Commission	1,259,785	488,540	71,330	0	842,575	348,468	242%
2637	Northeast Oregon Housing Authority	5,166,615	2,560,959	164,990	0	2,770,646	806,021	344%
2550	Nyssa Road Assessment District #2	1,183,930	900,812	43,376	0	326,494	211,904	154%
2685	Oregon Community College Association	2,650,145	2,145,821	126,033	0	630,357	615,703	102%
2876	Oregon Municipal Electric Utilities Association	82,188	81,638	28,941	0	29,491	141,387	21%
2533	Owyhee Irrigation District	10,845,631	7,721,676	293,808	0	3,417,763	1,435,327	238%
2688	Polk County Fire District #1	8,086,654	5,801,838	318,568	0	2,603,384	1,556,288	167%
2613	Polk Soil & Water Conservation District	551,043	418,869	38,784	0	170,958	189,472	90%
2507	Port of Astoria	6,817,456	5,712,357	307,600	0	1,412,699	1,502,706	94%
2633	Port of Cascade Locks	8,194,417	7,282,353	128,722	0	1,040,786	628,840	166%
2570	Port of Columbia County	2,158,801	2,228,393	234,865	0	165,273	1,147,376	14%
2788	Port of Hood River	4,212,846	2,850,310	351,184	0	1,713,720	1,715,627	100%
2581	Port of Umatilla	2,255,694	1,974,588	36,366	0	317,472	177,657	179%
2689	Redmond Area Park & Recreation District	2,275,401	2,029,753	141,690	0	387,338	692,194	56%
2672	Rockwood Water PUD	10,046,160	6,694,986	372,164	0	3,723,338	1,818,118	205%
2747	Salem Housing Authority	18,515,222	12,295,628	538,783	0	6,758,377	2,632,094	257%
2885	Siletz Rural Fire Protection District	0	135	9,451	0	9,316	46,169	20%
2859	South Lane County Fire and Rescue	6,956,786	2,168,274	517,011	0	5,305,523	2,525,734	210%
2845	Sunrise Water Authority	6,004,473	4,342,330	453,016	1,608,729	506,430	2,213,100	23%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Independent Employers

---

#### Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2643	Sweet Home Cemetery	603,541	590,968	34,722	0	47,295	169,625	28%
2722	Tillamook 9-1-1	3,234,255	2,330,457	101,966	0	1,005,764	498,130	202%
2821	Tillamook County Soil And Water Conservation District	784,559	672,448	33,179	0	145,290	162,087	90%
2783	Tillamook Fire District	1,755,447	1,326,158	66,424	0	495,713	324,501	153%
2865	Tri-County Cooperative Weed Management Area	0	(20,822)	26,188	0	47,010	127,937	37%
2610	Turner Fire District	2,456,805	1,344,244	90,986	0	1,203,547	444,490	271%
2887	Umatilla County Fire District #1	12,718,082	6,640,645	788,039	0	6,865,476	3,849,777	178%
2874	Umatilla-Morrow Radio and Data District	297,752	226,391	46,115	0	117,476	225,285	52%
2536	Valley View Cemetery	21,311	161,145	12,339	0	(127,495)	60,280	(212%)
2797	Vernonia Fire	142,814	254,836	51,320	0	(60,702)	250,712	(24%)
2796	West Side Rural Fire Protection District	519,662	749,177	45,451	0	(184,064)	222,041	(83%)
2725	West Valley Fire District	1,294,543	695,933	136,743	0	735,353	668,024	110%
2714	Winchester Bay Sanitary District	401,580	325,134	33,803	0	110,249	165,138	67%
2878	Yamhill Fire Protection District	2,671	3,626	19,456	0	18,501	95,050	19%

#### Individual School Districts

---

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3465	Adel School District #21	166,799	15,152	0	181,951	74,021	246%
3707	Adrian School District #61	4,093,756	371,874	0	4,465,630	1,816,702	246%
4404	Alliance Charter Academy	4,041,019	367,084	311,554	4,096,549	1,793,299	228%
3037	Alsea School	5,586,950	507,515	0	6,094,465	2,479,343	246%
4306	Amity School District	10,252,576	931,338	6,748,700	4,435,214	4,549,827	97%
3696	Annex Elementary School	1,546,307	140,466	0	1,686,773	686,211	246%
4447	Arco Iris Spanish Immersion Charter School	3,091,412	280,822	0	3,372,234	1,371,888	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3361	Arlington Public Schools	2,143,653	194,728	0	2,338,381	951,297	246%
4352	Armadillo Technical Institute	885,061	80,398	0	965,459	392,767	246%
4367	Arthur Academy Charter School	8,490,130	771,238	0	9,261,368	3,767,699	246%
3415	Ashland Public Schools	40,775,219	3,703,996	0	44,479,215	18,094,982	246%
3446	Ashwood School	161,593	14,679	32,834	143,438	71,711	200%
3935	Athena-Weston School District #29Rj	8,325,470	756,281	0	9,081,751	3,694,627	246%
3003	Baker School District #5J	25,831,399	2,346,508	7,040,407	21,137,500	11,463,304	184%
4441	Baker Web Academy	21,249,372	1,930,280	0	23,179,652	9,429,919	246%
3264	Bandon School District	8,666,438	787,254	0	9,453,692	3,845,940	246%
4035	Banks School District	11,816,219	1,073,378	1,682,690	11,206,907	5,243,731	214%
4062	Beaverton School District	615,791,078	55,938,084	181,417,904	490,311,258	273,272,076	179%
4462	Bend International School	2,010,504	182,633	0	2,193,137	892,209	246%
3291	Bend-La Pine Public Schools	238,859,697	21,697,868	55,864,681	204,692,884	105,999,726	193%
3510	Bethel School District	71,199,264	6,467,697	1,269,900	76,397,061	31,596,383	242%
3451	Black Butte School District	664,070	60,324	132,275	592,119	294,697	201%
4465	Bridge Educational Foundation	289,788	26,324	0	316,112	128,600	246%
3283	Brookings-Harbor School District #17C	18,785,299	1,706,445	8,844,346	11,647,398	8,336,427	140%
3016	Burnt River High School	975,422	88,607	0	1,064,029	432,867	246%
3439	Butte Falls School District	3,606,513	327,613	0	3,934,126	1,600,477	246%
3320	Camas Valley School District #21	3,124,017	283,784	338,400	3,069,401	1,386,358	221%
4333	Canby School District	65,366,225	5,937,828	33,195,925	38,108,128	29,007,832	131%
4467	Cannon Beach Academy	436,639	39,664	0	476,303	193,769	246%
4393	Cascade Heights Public Charter School	2,012,976	182,858	0	2,195,834	893,307	246%
4334	Cascade School District #5	29,628,749	2,691,457	12,200,616	20,119,590	13,148,469	153%
4324	Centennial School District #28	85,443,820	7,761,664	0	93,205,484	37,917,747	246%
4437	Center for Advance Learning	2,108,374	191,523	0	2,299,897	935,641	246%
3288	Central Curry School District #1	5,747,996	522,144	0	6,270,140	2,550,811	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3615	Central Linn School District #552C	8,868,454	805,605	0	9,674,059	3,935,590	246%
3416	Central Point School District #6	62,382,451	5,666,784	0	68,049,235	27,683,711	246%
3859	Central School District #13J	45,473,037	4,130,743	16,489,915	33,113,865	20,179,752	164%
4383	City View Charter School	2,396,687	217,714	0	2,614,401	1,063,588	246%
4430	Clackamas Charter Alliance #2	199,882	18,157	0	218,039	88,703	246%
4259	Clackamas Education Service District	40,013,008	3,634,757	12,482,348	31,165,417	17,756,733	176%
4429	Clackamas Web Academy	29,154	2,648	0	31,802	12,938	246%
4347	Clatskanie School District #6J	11,602,464	1,053,961	0	12,656,425	5,148,872	246%
3179	Clatsop County School District #1C	26,577,725	2,414,304	18,295,023	10,697,006	11,794,504	91%
4446	Coburg Community Charter School	2,246,370	204,059	0	2,450,429	996,881	246%
3116	Colton School District #53	7,739,007	703,007	684,999	7,757,015	3,434,370	226%
4295	Columbia Gorge Education Service District (CGESD)	5,258,680	477,695	0	5,736,375	2,333,665	246%
3364	Condon Admin School District #25J	1,716,072	155,887	0	1,871,959	761,548	246%
3242	Coos Bay School District #9	37,005,268	3,361,536	6,489,287	33,877,517	16,421,976	206%
3241	Coquille School District #8	15,426,739	1,401,356	0	16,828,095	6,845,986	246%
3842	Corbett School District #39	14,455,232	1,313,104	0	15,768,336	6,414,856	246%
3039	Corvallis School District #509J	97,915,204	8,894,557	30,729,147	76,080,614	43,452,223	175%
3970	Cove School District	3,622,822	329,095	335,166	3,616,751	1,607,714	225%
3394	Crane Elementary School	1,713,645	155,666	0	1,869,311	760,471	246%
3407	Crane Union High School	1,839,473	167,097	0	2,006,570	816,310	246%
4459	Crater Lake Charter Academy	2,363,632	214,711	0	2,578,343	1,048,918	246%
3502	Creswell School District #40	15,873,093	1,441,902	2,206,605	15,108,390	7,044,066	214%
3274	Crook County School District	40,916,471	3,716,827	21,420,346	23,212,952	18,157,667	128%
3517	Crow-Applegate-Lorane District #66	4,506,972	409,411	0	4,916,383	2,000,077	246%
3445	Culver School District #4	10,069,365	914,695	0	10,984,060	4,468,523	246%
4463	Dallas Community School-Community Innovation Partn	1,193,012	108,373	0	1,301,385	529,428	246%
3850	Dallas School District	39,489,169	3,587,172	0	43,076,341	17,524,267	246%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3843	David Douglas School District	179,269,233	16,284,707	17,523,921	178,030,019	79,555,027	224%
3318	Days Creek School District #15	3,125,637	283,931	0	3,409,568	1,387,077	246%
4291	Dayton Public Schools	10,620,788	964,786	6,759,428	4,826,146	4,713,230	102%
3375	Dayville School District #16J	1,079,379	98,050	0	1,177,429	479,000	246%
4469	Desert Sky Montessori	1,338,760	121,612	0	1,460,372	594,107	246%
3396	Diamond School District #7	128,043	11,631	0	139,674	56,822	246%
4273	Double O School District	158,052	14,357	0	172,409	70,139	246%
4237	Douglas Education Service District	29,528,209	2,682,324	3,137,929	29,072,604	13,103,852	222%
3398	Drewsey School	158,931	14,437	0	173,368	70,529	246%
4012	Dufur Schools	5,424,085	492,721	130,051	5,786,755	2,407,068	240%
4444	Eagle Charter School	1,343,561	122,048	0	1,465,609	596,237	246%
3417	Eagle Point School District #9	48,273,381	4,385,124	0	52,658,505	21,422,472	246%
4392	Eagleridge High School	1,832,781	166,489	0	1,999,270	813,341	246%
3927	Echo School District	4,858,979	441,387	1,255,662	4,044,704	2,156,289	188%
4375	Eddyville Charter School	2,576,436	234,042	0	2,810,478	1,143,355	246%
3973	Elgin School District #23	5,470,401	496,928	0	5,967,329	2,427,622	246%
3325	Elkton School District #34	3,635,007	330,202	0	3,965,209	1,613,122	246%
3993	Enterprise School District #21	5,599,097	508,619	0	6,107,716	2,484,734	246%
4401	Eola Hills Charter School	359,381	32,646	0	392,027	159,484	246%
4323	Estacada School District #108	27,585,945	2,505,890	8,520,856	21,570,979	12,241,925	176%
3473	Eugene School District 4J	234,489,857	21,300,915	36,234,735	219,556,037	104,060,504	211%
3887	Falls City School District	3,740,469	339,782	1,563,660	2,516,591	1,659,923	152%
3494	Fern Ridge School District	15,537,463	1,411,414	5,854,033	11,094,844	6,895,122	161%
3405	Fields-Trout Creek #33	396,433	36,012	0	432,445	175,927	246%
4405	Forest Grove Community School	1,926,442	174,997	65,049	2,036,390	854,905	238%
4313	Forest Grove School District	86,434,715	7,851,676	21,426,587	72,859,804	38,357,480	190%
4114	Fossil School District #21J	1,767,662	160,573	0	1,928,235	784,442	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4376	Four Rivers Community School	3,771,845	342,632	0	4,114,477	1,673,847	246%
3399	Frenchglen School District	190,852	17,337	0	208,189	84,695	246%
4468	Frontier Charter Academy	5,033,331	457,225	0	5,490,556	2,233,661	246%
4034	Gaston Public Schools	6,822,084	619,714	3,701,295	3,740,503	3,027,464	124%
4329	Gervais School District #1	14,012,098	1,272,850	9,088,013	6,196,935	6,218,205	100%
3160	Gladstone School District #115	26,044,506	2,365,867	16,829,879	11,580,494	11,557,875	100%
3338	Glendale #77	3,875,361	352,035	0	4,227,396	1,719,784	246%
3316	Glide School District #12	10,479,430	951,945	2,576,094	8,855,281	4,650,499	190%
4219	Grant County Education Service District	1,392,900	126,530	350,957	1,168,473	618,133	189%
3454	Grants Pass School District	86,772,300	7,882,343	0	94,654,643	38,507,292	246%
4260	Greater Albany School District #8J	124,418,294	11,302,081	28,193,273	107,527,102	55,213,605	195%
4332	Gresham-Barlow School District #10	143,721,830	13,055,603	53,134,460	103,642,973	63,780,013	163%
4479	Harmony Academy	594,893	54,040	0	648,933	263,998	246%
4326	Harney County School District #3	10,841,794	984,862	17,247,753	(5,421,097)	4,811,306	(113%)
4294	Harney Education Service District Region XVII	2,418,670	219,710	0	2,638,380	1,073,343	246%
3709	Harper School District #66	2,116,082	192,224	0	2,308,306	939,062	246%
4343	Harrisburg School District #7	9,925,258	901,604	0	10,826,862	4,404,572	246%
3957	Helix School District	2,543,130	231,016	0	2,774,146	1,128,575	246%
4258	Hermiston School District #8R	67,629,369	6,143,410	15,478,339	58,294,440	30,012,156	194%
4252	High Desert Education Service District	29,239,302	2,656,080	8,405,899	23,489,483	12,975,643	181%
4341	Hillsboro School District #1J	296,347,162	26,919,994	95,560,733	227,706,423	131,511,169	173%
3409	Hood River County School District	66,244,396	6,017,600	19,904,993	52,357,003	29,397,541	178%
4455	Hope Chinese Charter School	3,239,279	294,254	0	3,533,533	1,437,508	246%
4370	Howard Street Charter School, Inc	1,300,198	118,109	0	1,418,307	576,994	246%
3008	Huntington School District #16J	1,301,150	118,196	0	1,419,346	577,417	246%
3969	Imbler School District	4,345,575	394,749	0	4,740,324	1,928,453	246%
4408	Inavale Community Partners	774,594	70,364	0	844,958	343,745	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4456	Insight School of Oregon Painted Hills	4,642,702	421,740	0	5,064,442	2,060,311	246%
4223	InterMountain Education Service District	26,800,689	2,434,558	8,495,810	20,739,437	11,893,449	174%
4374	Ione School District	3,436,803	312,197	0	3,749,000	1,525,164	246%
4220	Jefferson County Education Service District	2,812,381	255,475	61,642	3,006,214	1,248,061	241%
3729	Jefferson School District #14Cj	11,315,973	1,027,936	6,325,581	6,018,328	5,021,735	120%
3186	Jewell School District #8	4,860,178	441,496	0	5,301,674	2,156,821	246%
4315	John Day School District	7,997,626	726,499	3,584,963	5,139,162	3,549,139	145%
4327	Jordan Valley School District #3	1,373,914	124,806	0	1,498,720	609,708	246%
3986	Joseph School District #6	4,120,728	374,324	0	4,495,052	1,828,672	246%
3520	Junction City School District #69	21,024,019	1,909,809	14,375,406	8,558,422	9,329,913	92%
3687	Juntura Grade School	166,525	15,127	0	181,652	73,900	246%
4460	Kairos Pdx	3,177,098	288,606	0	3,465,704	1,409,914	246%
4362	Kings Valley Charter School	180,258	16,375	0	196,633	79,994	246%
3456	Klamath County School District	92,476,447	8,400,504	0	100,876,951	41,038,644	246%
3457	Klamath Falls City Schools	39,782,105	3,613,782	0	43,395,887	17,654,264	246%
4346	Knappa School District #4	7,235,587	657,276	0	7,892,863	3,210,965	246%
4443	KNOVA Learning Oregon	2,443,852	221,998	0	2,665,850	1,084,518	246%
3965	La Grande Public Schools	28,946,077	2,629,444	8,469,239	23,106,282	12,845,517	180%
4293	Lake County Education Service District	1,213,590	110,242	0	1,323,832	538,560	246%
3461	Lake County School District #7	11,773,291	1,069,478	0	12,842,769	5,224,680	246%
4268	Lake Oswego School District	106,635,012	9,686,659	33,777,766	82,543,905	47,321,847	174%
4276	Lane County Education Service District	21,999,229	1,998,396	4,265,017	19,732,608	9,762,686	202%
4454	Le Monde Immersion	2,862,929	260,067	0	3,122,996	1,270,493	246%
4339	Lebanon Community School District	51,002,407	4,633,027	0	55,635,434	22,633,543	246%
4418	Lewis And Clark Montessori Charter School	2,967,805	269,594	0	3,237,399	1,317,035	246%
3579	Lincoln County School District	61,550,742	5,591,232	71,972,896	(4,830,922)	27,314,620	(18%)
4272	Linn-Benton-Lincoln Education Service District	31,035,383	2,819,235	0	33,854,618	13,772,696	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4434	Logos Public Charter School	7,345,353	667,247	0	8,012,600	3,259,677	246%
3376	Long Creek Schools	1,153,875	104,817	0	1,258,692	512,060	246%
4348	Lourdes Charter School	395,636	35,939	0	431,575	175,573	246%
3522	Lowell School District	6,147,305	558,417	0	6,705,722	2,728,014	246%
4360	Luckiamute Valley Charter School	2,283,088	207,394	0	2,490,482	1,013,175	246%
3447	Madras School District	45,531,792	4,136,080	11,566,549	38,101,323	20,205,826	189%
4407	Madrone Trail Public Charter School	2,046,357	185,890	0	2,232,247	908,120	246%
4271	Malheur Education Service District Region 14	5,730,862	520,588	0	6,251,450	2,543,208	246%
3498	Mapleton School District	3,377,078	306,772	0	3,683,850	1,498,660	246%
3527	Marcola School District #79	5,482,617	498,038	0	5,980,655	2,433,043	246%
3519	McKenzie School District	4,457,683	404,933	0	4,862,616	1,978,204	246%
4142	McMinnville Schools	89,107,495	8,094,470	22,164,341	75,037,624	39,543,591	190%
4288	Medford School District #549C	163,813,044	14,880,676	20,022,096	158,671,624	72,695,972	218%
4448	Metro East Web Academy	5,629,133	511,347	0	6,140,480	2,498,063	246%
4335	Milton-Freewater Unified School District #7	22,650,970	2,057,600	11,793,554	12,915,016	10,051,912	128%
4365	Mitch Charter School	2,060,923	187,213	0	2,248,136	914,584	246%
4277	Mitchell School	1,501,888	136,431	0	1,638,319	666,499	246%
4423	Molalla River Academy	1,721,889	156,415	134,017	1,744,287	764,129	228%
4331	Molalla River School District	33,236,135	3,019,150	25,179,956	11,075,329	14,749,333	75%
4340	Monroe School District #1J	5,080,487	461,508	1,583,155	3,958,840	2,254,588	176%
3372	Monument School District #8	1,211,060	110,012	1,293,115	27,957	537,437	5%
3809	Morrow County Schools	31,301,630	2,843,421	6,226,214	27,918,837	13,890,850	201%
4378	Mosier Community School	1,813,376	164,726	0	1,978,102	804,729	246%
3780	Mt Angel School District #91	10,192,676	925,896	0	11,118,572	4,523,245	246%
4238	Multnomah Education Service District	69,504,451	6,313,742	21,334,206	54,483,987	30,844,269	177%
4363	Multnomah Learning Academy	5,943,749	539,927	0	6,483,676	2,637,681	246%
3257	Myrtle Point School District #41	7,834,713	711,700	0	8,546,413	3,476,842	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3920	Neah-Kah-Nie School District	14,886,477	1,352,278	0	16,238,755	6,606,232	246%
4336	Nestucca Valley School District #101	7,807,532	709,231	1,786,388	6,730,375	3,464,780	194%
4135	Newberg School District #29Jt	66,791,349	6,067,285	30,807,706	42,050,928	29,640,265	142%
4386	Nixyaawii Community School	1,159,556	105,333	0	1,264,889	514,581	246%
3245	North Bend Public Schools	28,738,029	2,610,545	6,817,236	24,531,338	12,753,191	192%
4226	North Central Education Service District	1,365,984	124,085	0	1,490,069	606,188	246%
4321	North Clackamas School District #12	250,289,042	22,736,103	92,139,683	180,885,462	111,071,772	163%
3321	North Douglas School District #22	4,717,422	428,528	0	5,145,950	2,093,469	246%
3463	North Lake School District #14	4,017,233	364,923	314,092	4,068,064	1,782,743	228%
3730	North Marion School District #15	24,897,238	2,261,650	8,717,534	18,441,354	11,048,747	167%
3967	North Powder School District	4,341,197	394,352	0	4,735,549	1,926,511	246%
4342	North Santiam School District #29J	28,122,871	2,554,664	13,792,319	16,885,216	12,480,199	135%
4381	North Wasco County School District #21	37,462,503	3,403,071	12,949,271	27,916,303	16,624,885	168%
4280	Northwest Regional Education Service District	74,426,038	6,760,816	0	81,186,854	33,028,341	246%
3694	Nyssa School District #26	17,922,361	1,628,056	0	19,550,417	7,953,478	246%
3307	Oakland School District	7,342,228	666,963	669,359	7,339,832	3,258,290	225%
3524	Oakridge School District	7,504,369	681,692	0	8,186,061	3,330,244	246%
3684	Ontario School District #8C	36,102,733	3,279,550	8,439,196	30,943,087	16,021,455	193%
4354	Opal Charter School	568,267	51,621	0	619,888	252,182	246%
4390	Oregon Charter Academy	28,130,949	2,555,398	0	30,686,347	12,483,784	246%
3122	Oregon City School District #62	113,651,633	10,324,045	30,487,860	93,487,818	50,435,641	185%
4470	Oregon Family School	2,711,327	246,295	0	2,957,622	1,203,216	246%
4345	Oregon Trail School District 46	52,168,195	4,738,927	1,371,416	55,535,706	23,150,889	240%
4420	Oregon Virtual Academy	13,238,560	1,202,583	0	14,441,143	5,874,929	246%
3462	Paisley School District	2,367,625	215,074	273,215	2,309,484	1,050,691	220%
3820	Parkrose School District	43,585,486	3,959,279	21,217,504	26,327,261	19,342,106	136%
3931	Pendleton School District #16R	38,714,973	3,516,844	24,715,528	17,516,289	17,180,699	102%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3865	Perrydale School District #21	4,649,921	422,396	0	5,072,317	2,063,514	246%
3043	Philomath School District #17J	20,656,028	1,876,381	4,736,828	17,795,581	9,166,609	194%
3414	Phoenix-Talent School District	30,721,047	2,790,681	12,438,932	21,072,796	13,633,202	155%
3958	Pilot Rock School District #2R	4,733,881	430,023	1,774,114	3,389,790	2,100,773	161%
3395	Pine Creek School	125,039	11,358	0	136,397	55,489	246%
3027	Pine-Eagle School District #61	3,909,569	355,143	0	4,264,712	1,734,965	246%
3440	Pinehurst School	368,768	33,499	0	402,267	163,650	246%
3470	Pleasant Hill School District	11,471,550	1,042,069	370,060	12,143,559	5,090,776	239%
3464	Plush School District	267,145	24,267	0	291,412	118,552	246%
3275	Port Orford-Langlois School District #2Cj	3,749,382	340,592	0	4,089,974	1,663,878	246%
3818	Portland Public Schools	860,401,509	78,158,345	481,034,714	457,525,140	381,823,828	120%
4403	Portland Village School	3,313,255	300,974	248,070	3,366,159	1,470,336	229%
4433	Powell Butte Community Charter School	2,222,338	201,876	0	2,424,214	986,216	246%
3252	Powers School District	2,433,672	221,073	0	2,654,745	1,080,000	246%
3370	Prairie City School District #4	2,629,277	238,842	1,271,955	1,596,164	1,166,805	137%
3432	Prospect School District	3,153,215	286,436	0	3,439,651	1,399,315	246%
4320	Rainier School District #13	11,717,809	1,064,439	4,617,040	8,165,208	5,200,059	157%
4422	Redmond Proficiency Academy	7,711,907	700,545	0	8,412,452	3,422,344	246%
4311	Redmond School District #2J	94,338,010	8,569,607	19,909,330	82,998,287	41,864,757	198%
4312	Reedsport School District	8,471,446	769,541	2,424,930	6,816,057	3,759,408	181%
4432	Renaissance Public Academy	890,290	80,873	0	971,163	395,088	246%
3824	Reynolds School District	149,888,098	13,615,743	75,466,497	88,037,344	66,516,442	132%
3335	Riddle School District	4,943,804	449,092	0	5,392,896	2,193,932	246%
4350	Ridgeline Montessori	2,363,830	214,729	0	2,578,559	1,049,006	246%
4471	Riverbend Community School	1,075,553	97,703	0	1,173,256	477,303	246%
3847	Riverdale School	11,241,392	1,021,161	3,560,603	8,701,950	4,988,638	174%
4451	River's Edge Academy Charter School	1,477,915	134,253	0	1,612,168	655,860	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3424	Rogue River School District	12,205,605	1,108,750	0	13,314,355	5,416,530	246%
3310	Roseburg Public Schools	70,272,617	6,383,521	37,132,615	39,523,523	31,185,161	127%
3735	Salem-Keizer Public Schools	606,552,913	55,098,894	194,715,190	466,936,617	269,172,419	173%
4366	Sand Ridge Charter School	2,590,718	235,339	0	2,826,057	1,149,693	246%
3665	Santiam Canyon School District	8,592,660	780,552	3,157,507	6,215,705	3,813,199	163%
4450	Sauvie Island School	2,031,458	184,536	0	2,215,994	901,508	246%
4309	Scappoose School District	23,882,818	2,169,501	0	26,052,319	10,598,574	246%
3647	Scio School District #95C	8,899,203	808,398	2,203,654	7,503,947	3,949,235	190%
3187	Seaside Schools	22,954,195	2,085,145	6,467,199	18,572,141	10,186,475	182%
4440	Sheridan Allprep Academy	1,749,562	158,929	399,899	1,508,592	776,410	194%
4373	Sheridan Japanese School Foundation	781,498	70,991	0	852,489	346,808	246%
4144	Sheridan School District #48J	9,240,822	839,431	535,164	9,545,089	4,100,837	233%
4337	Sherman County School District	3,596,443	326,699	1,646,346	2,276,796	1,596,008	143%
4411	Sherwood Charter School	1,649,716	149,859	0	1,799,575	732,101	246%
4317	Sherwood School District #88J	68,027,776	6,179,601	8,294,007	65,913,370	30,188,959	218%
4379	Siletz Valley School	2,800,378	254,385	0	3,054,763	1,242,735	246%
4270	Silver Falls School District	51,436,597	4,672,469	13,411,099	42,697,967	22,826,225	187%
4419	Silvies River Web Academy	3,840,711	348,888	0	4,189,599	1,704,408	246%
3296	Sisters School District	15,332,427	1,392,788	7,926,247	8,798,968	6,804,133	129%
3537	Siuslaw School District #97J	19,842,267	1,802,459	6,803,233	14,841,493	8,805,482	169%
4232	South Coast Education Service District Region #7	13,248,946	1,203,526	0	14,452,472	5,879,538	246%
4452	South Columbia Family School	480,472	43,646	0	524,118	213,221	246%
3506	South Lane School District	39,482,163	3,586,535	20,253,875	22,814,823	17,521,158	130%
3319	South Umpqua School District	16,297,622	1,480,466	15,863,053	1,915,035	7,232,461	26%
4344	South Wasco County School District #1	4,149,897	376,974	0	4,526,871	1,841,616	246%
4286	Southern Oregon Education Service District	23,922,692	2,173,123	0	26,095,815	10,616,269	246%
4109	Spray School District #1	1,098,169	99,757	0	1,197,926	487,339	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3487	Springfield School District #19	143,922,246	13,073,808	39,692,845	117,303,209	63,868,952	184%
4397	Springwater Environmental Sciences School	1,667,800	151,502	0	1,819,302	740,126	246%
4279	St Helens School District #502	38,209,274	3,470,907	23,817,347	17,862,834	16,956,283	105%
3750	St Paul School District	3,897,390	354,037	0	4,251,427	1,729,561	246%
3942	Stanfield School District	6,714,217	609,915	3,108,455	4,215,677	2,979,595	141%
4412	Summit Learning Charter	7,003,100	636,157	0	7,639,257	3,107,794	246%
4435	Sunny Wolf Charter School	1,709,972	155,333	0	1,865,305	758,841	246%
3397	Suntex School District	155,295	14,107	0	169,402	68,916	246%
3353	Sutherlin School District #130	16,854,342	1,531,038	9,962,326	8,423,054	7,479,519	113%
4396	Sweet Home Charter School	1,086,983	98,741	0	1,185,724	482,375	246%
3618	Sweet Home School District #55	28,766,893	2,613,167	17,854,180	13,525,880	12,765,999	106%
4409	The Cottonwood School of Civics and Science	1,594,011	144,799	0	1,738,810	707,381	246%
4380	The Emerson School	1,271,206	115,476	121,590	1,265,092	564,128	224%
4424	The Ivy School	1,926,972	175,045	0	2,102,017	855,140	246%
4371	The Lighthouse School	1,936,814	175,939	0	2,112,753	859,508	246%
4400	The Phoenix School	1,223,696	111,160	0	1,334,856	543,044	246%
4464	The Valley School Of Southern Oregon	980,183	89,039	0	1,069,222	434,980	246%
4351	The Village School	533,049	48,422	0	581,471	236,553	246%
4355	Three Rivers Charter School	1,500,187	136,276	0	1,636,463	665,744	246%
4338	Three Rivers U J School District	60,873,902	5,529,748	17,774,755	48,628,895	27,014,256	180%
4316	Tigard-Tualatin School District #23J	180,459,057	16,392,790	18,975,388	177,876,459	80,083,039	222%
3902	Tillamook Public Schools	29,632,558	2,691,803	15,338,112	16,986,249	13,150,159	129%
3533	Triangle Lake Schools	3,792,675	344,524	0	4,137,199	1,683,090	246%
4003	Troy School District #54	135,079	12,271	0	147,350	59,945	246%
3944	Ukiah School	933,957	84,840	0	1,018,797	414,466	246%
3928	Umatilla School District #6R	17,065,778	1,550,245	3,250,904	15,365,119	7,573,349	203%
3966	Union County School District	4,769,859	433,291	1,566,549	3,636,601	2,116,739	172%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4330	Vale School District #84	13,592,181	1,234,705	0	14,826,886	6,031,857	246%
4472	Valley Inquiry Charter School	52,849	4,801	0	57,650	23,453	246%
3230	Vernonia School District	8,573,937	778,851	0	9,352,788	3,804,890	246%
3712	W W Jones School	287,620	26,127	0	313,747	127,638	246%
4224	Wallowa County Region 18	2,738,591	248,772	0	2,987,363	1,215,315	246%
3990	Wallowa School	3,200,429	290,725	0	3,491,154	1,420,267	246%
3195	Warrenton-Hammond School District	12,729,102	1,156,304	2,570,989	11,314,417	5,648,845	200%
4388	West Lane Tech	1,193,586	108,425	0	1,302,011	529,682	246%
3075	West Linn School District	143,624,309	13,046,744	24,248,333	132,422,720	63,736,736	208%
4473	Willamette Connections Academy	3,344,817	303,841	0	3,648,658	1,484,343	246%
4254	Willamette Education Service District	41,727,768	3,790,525	19,698,914	25,819,379	18,517,699	139%
4314	Willamina School District #30J	11,579,424	1,051,868	1,366,239	11,265,053	5,138,647	219%
3349	Winston-Dillard Schools	16,795,557	1,525,698	16,184,792	2,136,463	7,453,432	29%
3786	Woodburn School District	83,742,194	7,607,090	0	91,349,284	37,162,610	246%
4453	Woodland Charter School	1,288,574	117,053	0	1,405,627	571,836	246%
4166	Yamhill-Carlton School District #1	11,369,650	1,032,812	11,277,510	1,124,952	5,045,555	22%
3324	Yoncalla School District #32	4,423,255	401,806	0	4,825,061	1,962,925	246%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

### Individual Community Colleges

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2901	Blue Mountain Community College	22,306,319	959,361	0	2,246,984	7,175,617	18,337,047	10,977,099	167%
2999	Central Oregon Community College	50,573,943	2,175,108	0	5,094,468	8,934,046	48,909,473	24,887,799	197%
2919	Chemeketa Community College	102,995,765	4,429,691	0	10,375,078	45,164,443	72,636,091	50,684,953	143%
2908	Clackamas Community College	68,901,643	2,963,355	0	6,940,673	19,119,046	59,686,625	33,906,992	176%
2900	Clatsop Community College	14,838,621	638,187	0	1,494,740	4,719,267	12,252,281	7,302,191	168%
2996	Columbia Gorge Community College	10,362,298	445,667	0	1,043,826	2,777,609	9,074,182	5,099,361	178%
2906	Klamath Community College	17,330,103	745,341	0	1,745,714	222,485	19,598,673	8,528,268	230%
2904	Lane Community College	97,414,755	4,189,661	0	9,812,886	47,348,111	64,069,191	47,938,498	134%
2910	Linn-Benton Community College	62,433,737	2,685,180	0	6,289,141	19,820,259	51,587,799	30,724,089	168%
2905	Mt Hood Community College	96,361,600	4,144,366	0	9,706,798	43,046,615	67,166,149	47,420,233	142%
2995	Oregon Coast Community College	6,010,354	258,496	0	605,441	1,495,477	5,378,814	2,957,738	182%
2918	Portland Community College	288,691,159	12,416,168	0	29,080,743	265,411,459	64,776,611	142,066,985	46%
2922	Rogue Community College	43,633,921	1,876,629	0	4,395,378	13,460,272	36,445,656	21,472,565	170%
2998	Southwestern Community College	23,027,624	990,383	0	2,319,643	9,176,582	17,161,068	11,332,058	151%
2997	Tillamook Bay Community College	5,722,825	246,130	0	576,478	858,653	5,686,780	2,816,243	202%
2902	Treasure Valley Community College	16,959,761	729,414	0	1,708,409	10,695,683	8,701,901	8,346,020	104%
2903	Umpqua Community College	23,567,088	1,013,585	0	2,373,985	8,338,781	18,615,877	11,597,533	161%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2258	City of Adair Village	611,679	(26,330)	6,746	61,616	0	653,711	301,012	217%
2103	City of Albany	66,400,728	0	(5,646,695)	6,688,748	0	67,442,781	32,676,273	206%
2235	City of Amity	649,190	0	(218,387)	65,395	0	496,198	319,471	155%
2104	City of Ashland	38,739,397	(1,667,558)	557,721	3,902,338	0	41,531,898	19,063,934	218%
2105	City of Astoria	15,709,739	(676,234)	818,615	1,582,490	0	17,434,610	7,730,875	226%
2234	City of Aumsville	2,490,245	(107,194)	(246,614)	250,850	0	2,387,287	1,225,467	195%
2272	City of Aurora	526,404	0	(154,310)	53,026	0	425,120	259,047	164%
2159	City of Baker City	7,837,814	(337,383)	(105,679)	789,527	0	8,184,279	3,857,044	212%
2150	City of Bandon	5,214,193	(224,448)	(38,899)	525,242	0	5,476,088	2,565,942	213%
2231	City of Banks	864,159	0	(175,349)	87,049	0	775,859	425,259	182%
2241	City of Bay City	992,626	(42,728)	(73,509)	99,990	0	976,379	488,478	200%
2178	City of Boardman	3,513,788	(151,253)	(40,068)	353,955	0	3,676,422	1,729,160	213%
2216	City of Brookings	5,949,488	(256,099)	(179,890)	599,310	0	6,112,809	2,927,786	209%
2204	City of Burns	1,237,960	0	(292,376)	124,704	0	1,070,288	609,209	176%
2109	City of Canby	14,564,557	0	(2,565,069)	1,467,132	698,550	12,768,070	7,167,323	178%
2223	City of Cannon Beach	5,555,942	(239,158)	(272,913)	559,667	0	5,603,538	2,734,119	205%
2198	City of Carlton	1,328,918	0	(321,582)	133,866	0	1,141,202	653,970	175%
2182	City of Cascade Locks	1,587,569	(68,338)	397,700	159,921	0	2,076,852	781,254	266%
2194	City of Cave Junction	1,147,519	(49,396)	(38,991)	115,593	0	1,174,725	564,702	208%
2181	City of Central Point	11,727,130	0	(814,916)	1,181,310	0	12,093,524	5,771,004	210%
2201	City of Coburg	1,690,874	0	(346,411)	170,327	0	1,514,790	832,091	182%
2271	City of Columbia City	1,059,475	(45,606)	(2,050)	106,724	0	1,118,543	521,375	215%
2177	City of Condon	475,252	0	0	47,874	59,547	463,579	233,875	198%
2110	City of Coquille	3,756,353	(161,694)	136,278	378,389	0	4,109,326	1,848,528	222%
2155	City of Corvallis	76,516,632	0	(9,761,162)	7,707,754	12,300,028	62,163,196	37,654,382	165%
2236	City of Creswell	2,368,703	0	(93,246)	238,607	0	2,514,064	1,165,655	216%
2202	City of Dallas	12,819,980	(551,843)	0	1,291,396	350,236	13,209,297	6,308,804	209%
2252	City of Dayton	1,186,787	(51,086)	(156,244)	119,549	0	1,099,006	584,027	188%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2294	City of Depoe Bay	1,314,997	(56,605)	(3,141)	132,464	0	1,387,715	647,120	214%
2131	City of Drain	1,180,007	(50,794)	0	118,866	0	1,248,079	580,690	215%
2245	City of Dundee	1,352,065	0	(119,860)	136,198	400,562	967,841	665,361	145%
2299	City of Dunes City	109,643	(4,720)	0	11,045	32,869	83,099	53,956	154%
2269	City of Durham	224,226	0	(22,607)	22,587	0	224,206	110,343	203%
2225	City of Echo	456,366	(19,645)	95,685	45,971	0	578,377	224,581	258%
2205	City of Elgin	1,334,491	(57,444)	(1,032,595)	134,427	0	378,879	656,713	58%
2305	City of Elkton	131,132	(5,645)	174	13,209	0	138,870	64,531	215%
2180	City of Enterprise	1,788,574	0	(3,259)	180,169	0	1,965,484	880,170	223%
2179	City of Estacada	2,822,102	(121,479)	40,260	284,279	0	3,025,162	1,388,777	218%
2208	City of Fairview	3,636,299	0	(821,146)	366,295	0	3,181,448	1,789,449	178%
2224	City of Falls City	568,287	0	(50,583)	57,245	0	574,949	279,658	206%
2291	City of Florence	7,792,972	0	(1,978,016)	785,010	0	6,599,966	3,834,977	172%
2220	City of Garibaldi	1,042,844	0	33,853	105,049	0	1,181,746	513,191	230%
2242	City of Gaston	207,891	(8,949)	(475,086)	20,942	0	(255,202)	102,305	(249%)
2304	City of Gladstone	8,122,281	0	(892,028)	818,182	0	8,048,435	3,997,032	201%
2274	City of Gold Hill	352,049	(15,154)	(230,874)	35,463	0	141,484	173,246	82%
2113	City of Grants Pass	34,205,828	0	(1,715,054)	3,445,658	0	35,936,432	16,832,933	213%
2284	City of Halsey	444,943	0	(91,869)	44,820	0	397,894	218,960	182%
2296	City of Happy Valley	10,770,917	(463,640)	0	1,084,987	2,099,189	9,293,075	5,300,445	175%
2268	City of Harrisburg	1,401,511	(60,329)	(46,524)	141,178	0	1,435,836	689,694	208%
2193	City of Heppner	733,233	(31,562)	(424,884)	73,861	0	350,648	360,829	97%
2160	City of Hermiston	14,489,488	0	(504,004)	1,459,570	0	15,445,054	7,130,381	217%
2226	City of Hines	870,158	(37,456)	(27,350)	87,654	0	893,006	428,211	209%
2138	City of Hood River	11,949,343	(514,366)	(266,046)	1,203,694	2,249,025	10,123,600	5,880,357	172%
2196	City of Hubbard	1,793,967	0	(7,159)	180,712	31,437	1,936,083	882,824	219%
2191	City of Huntington	253,001	(10,891)	259,684	25,486	0	527,280	124,503	424%
2267	City of Independence	7,679,041	(330,548)	(430,142)	773,533	0	7,691,884	3,778,911	204%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2266	City of Irrigon	1,189,959	(51,222)	(44,941)	119,868	0	1,213,664	585,587	207%
2211	City of Jefferson	952,054	(40,982)	(1,478,012)	95,903	0	(471,037)	468,512	(101%)
2229	City of John Day	1,577,083	0	(595,589)	158,864	0	1,140,358	776,094	147%
2256	City of Jordan Valley	133,097	(5,729)	(225,402)	13,407	0	(84,627)	65,498	(129%)
2199	City of Junction City	5,990,273	(257,854)	(113,056)	603,419	0	6,222,782	2,947,856	211%
2287	City of King City	1,063,926	0	(110,896)	107,173	0	1,060,203	523,566	203%
2148	City of Klamath Falls	21,774,566	(937,298)	(4,675,281)	2,193,419	0	18,355,406	10,715,420	171%
2263	City of La Grande	4,883,936	(210,232)	(807,211)	491,974	0	4,358,467	2,403,420	181%
2233	City of Lafayette	1,243,340	0	(148,198)	125,245	0	1,220,387	611,856	199%
2120	City of Lake Oswego	60,898,341	0	(1,865,336)	6,134,476	0	65,167,481	29,968,509	217%
2244	City of Lakeside	487,409	(20,981)	(246,513)	49,098	0	269,013	239,857	112%
2140	City of Lebanon	14,026,442	0	(2,221,195)	1,412,926	0	13,218,173	6,902,513	192%
2298	City of Lincoln City	17,087,413	0	(2,969,217)	1,721,267	2,796,447	13,043,016	8,408,838	155%
2293	City of Lowell	497,221	0	(48,763)	50,087	0	498,545	244,686	204%
2270	City of Lyons	146,620	0	(14,062)	14,769	0	147,327	72,153	204%
2170	City of Madras	4,678,691	0	(406,702)	471,299	0	4,743,288	2,302,417	206%
2247	City of Malin	130,636	(5,623)	(26,419)	13,159	0	111,753	64,287	174%
2281	City of Manzanita	1,720,871	(74,076)	(45,181)	173,349	0	1,774,963	846,853	210%
2117	City of McMinnville	31,717,266	(1,365,286)	0	3,194,977	0	33,546,957	15,608,294	215%
2102	City of Medford	89,634,328	0	0	9,029,140	19,065,607	79,597,861	44,109,694	180%
2207	City of Mill City	697,976	(30,045)	2,837	70,309	0	741,077	343,479	216%
2286	City of Millersburg	836,003	0	(19,470)	84,213	0	900,746	411,403	219%
2158	City of Milton-Freewater	9,706,438	(417,819)	439,837	977,759	0	10,706,215	4,776,608	224%
2163	City of Milwaukie	24,898,370	(1,071,763)	(496,824)	2,508,089	2,422,012	23,415,860	12,252,666	191%
2157	City of Monmouth	8,038,540	0	0	809,747	1,415,229	7,433,058	3,955,823	188%
2209	City of Monroe	211,944	0	(109,711)	21,350	0	123,583	104,299	118%
2301	City of Moro	214,261	0	(68,030)	21,583	0	167,814	105,439	159%
2302	City of Mt. Vernon	344,533	0	(67,033)	34,706	0	312,206	169,547	184%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2197	City of Myrtle Creek	2,442,556	(105,141)	(297,336)	246,046	0	2,286,125	1,201,999	190%
2183	City of Myrtle Point	3,005,018	(129,353)	(602,721)	302,705	0	2,575,649	1,478,791	174%
2777	City of Newberg	13,139,074	(565,578)	(301,672)	1,323,539	1,881,353	11,714,010	6,465,833	181%
2276	City of Newport	5,209,598	(224,250)	(899,226)	524,779	0	4,610,901	2,563,681	180%
2292	City of North Bend	8,340,746	(359,032)	(680,850)	840,189	0	8,141,053	4,104,541	198%
2192	City of North Plains	1,844,711	(79,407)	(113,940)	185,823	0	1,837,187	907,795	202%
2308	City of North Powder	162,322	0	(16,432)	16,351	0	162,241	79,880	203%
2166	City of Nyssa	1,402,534	(60,373)	(29,935)	141,281	0	1,453,507	690,197	211%
2143	City of Oakland	382,554	0	90,047	38,536	0	511,137	188,258	272%
2168	City of Oakridge	2,824,168	(121,568)	423,739	284,487	0	3,410,826	1,389,793	245%
2119	City of Oregon City	32,897,792	0	0	3,313,895	4,678,808	31,532,879	16,189,239	195%
2154	City of Pendleton	21,204,309	(912,751)	0	2,135,975	2,639,295	19,788,238	10,434,792	190%
2187	City of Philomath	3,399,520	(146,334)	(313,080)	342,444	1,252,281	2,030,269	1,672,928	121%
2249	City of Phoenix	2,172,811	0	(891,016)	218,874	0	1,500,669	1,069,256	140%
2161	City of Pilot Rock	661,428	(28,472)	106,138	66,628	0	805,722	325,494	248%
2184	City of Port Orford	1,127,918	(48,552)	(27,594)	113,619	0	1,165,391	555,056	210%
2121	City of Portland	1,007,827,825	(43,382,474)	(95,589,013)	101,521,576	0	970,377,914	495,959,286	196%
2122	City of Redmond	31,097,163	0	(3,434,496)	3,132,512	0	30,795,179	15,303,136	201%
2139	City of Reedsport	3,505,408	(150,892)	(1,284,370)	353,110	0	2,423,256	1,725,036	140%
2260	City of Riddle	693,437	0	(81,785)	69,852	0	681,504	341,245	200%
2203	City of Rockaway Beach	1,978,894	0	(212,831)	199,340	0	1,965,403	973,828	202%
2251	City of Rogue River	1,530,930	(65,900)	0	154,215	0	1,619,245	753,382	215%
2100	City of Roseburg	26,166,158	(1,126,336)	0	2,635,797	0	27,675,619	12,876,554	215%
2172	City of Sandy	10,583,707	(455,581)	(185,031)	1,066,129	0	11,009,224	5,208,318	211%
2176	City of Scappoose	5,532,826	0	(183,532)	557,338	0	5,906,632	2,722,743	217%
2254	City of Shady Cove	439,204	0	(256,520)	44,242	0	226,926	216,135	105%
2142	City of Sherwood	19,216,767	(827,196)	(115,011)	1,935,764	0	20,210,324	9,456,708	214%
2273	City of Silverton	5,780,195	(248,812)	(19,466)	582,257	1,096,782	4,997,392	2,844,476	176%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2221	City of Sisters	2,178,934	(93,793)	(246,443)	219,491	0	2,058,189	1,072,269	192%
2278	City of Springfield	66,389,048	0	(15,055,491)	6,687,572	0	58,021,129	32,670,526	178%
2123	City of St Helens	12,230,925	0	595,362	1,232,058	0	14,058,345	6,018,926	234%
2757	City of Stayton	1,633,238	(70,304)	(68,617)	164,521	266,756	1,392,082	803,728	173%
2217	City of Sutherlin	6,544,025	(281,691)	(1,056,224)	659,200	0	5,865,310	3,220,362	182%
2188	City of Talent	3,116,415	0	(519,604)	313,926	0	2,910,737	1,533,610	190%
2295	City of Tigard	13,603,611	(585,575)	(2,402,540)	1,370,333	0	11,985,829	6,694,434	179%
2128	City of Tillamook	4,549,275	0	(473,290)	458,262	0	4,534,247	2,238,731	203%
2275	City of Toledo	4,788,566	(206,126)	(1,415,489)	482,367	534,705	3,114,613	2,356,488	132%
2237	City of Troutdale	8,290,370	0	(2,053,750)	835,114	0	7,071,734	4,079,750	173%
2288	City of Tualatin	25,453,874	(1,095,675)	0	2,564,047	1,011,805	25,910,441	12,526,034	207%
2228	City of Turner	1,177,689	0	(15,175)	118,632	0	1,281,146	579,549	221%
2175	City of Umatilla	5,337,973	(229,776)	(1,041,578)	537,710	0	4,604,329	2,626,855	175%
2145	City of Vale	788,625	(33,947)	194,474	79,441	0	1,028,593	388,088	265%
2285	City of Veneta	1,999,266	(86,059)	(152,644)	201,392	0	1,961,955	983,853	199%
2125	City of Vernonia	1,907,392	(82,105)	(262,478)	192,137	0	1,754,946	938,641	187%
2200	City of Wallowa	338,024	(14,550)	(63,912)	34,050	0	293,612	166,344	177%
2238	City of Warrenton	6,118,898	0	(396,418)	616,375	0	6,338,855	3,011,153	211%
2126	City of West Linn	18,750,564	0	(2,593,949)	1,888,802	0	18,045,417	9,227,287	196%
2265	City of Westfir	113,931	0	(57,549)	11,477	0	67,859	56,066	121%
2206	City of Weston	387,017	0	(224,281)	38,985	0	201,721	190,454	106%
2147	City of Wheeler	143,565	0	0	14,462	0	158,027	70,649	224%
2240	City of Wilsonville	24,241,880	(1,043,504)	(342,937)	2,441,959	4,602,721	20,694,677	11,929,602	173%
2280	City of Winston	3,253,415	(140,045)	(830,844)	327,726	0	2,610,252	1,601,029	163%
2185	City of Wood Village	1,614,218	(69,485)	(104,156)	162,605	410,511	1,192,671	794,368	150%
2303	City of Woodburn	20,434,429	(879,611)	(1,256,071)	2,058,422	3,491,378	16,865,791	10,055,929	168%
2300	City of Yachats	1,017,871	0	(217,702)	102,533	0	902,702	500,902	180%
2214	City of Yamhill	1,023,465	0	(157,607)	103,097	0	968,955	503,654	192%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

City		Allocated Pooled	Allocated	Transition	Allocated	Side Accounts	UAL (reflecting	Combined	UAL as a
Employer Number	Employer Name	Tier 1/Tier 2 UAL	Pre-SLGRP Pooled Liability	Liability / (Surplus)	OPSRP UAL		adjustments)	Valuation Payroll	% of Payroll
2307	City of Yoncalla	473,539	(20,384)	(4,529)	47,701	0	496,327	233,032	213%
2255	Town of Canyon City	344,240	(14,818)	21,114	34,676	0	385,212	169,403	227%
2212	Town of Lakeview	1,851,975	(79,719)	(805,417)	186,555	0	1,153,394	911,370	127%

County		Allocated Pooled	Allocated	Transition	Allocated	Side Accounts	UAL (reflecting	Combined	UAL as a
Employer Number	Employer Name	Tier 1/Tier 2 UAL	Pre-SLGRP Pooled Liability	Liability / (Surplus)	OPSRP UAL		adjustments)	Valuation Payroll	% of Payroll
2021	Baker County	12,194,301	0	(1,645,374)	1,228,369	562,349	11,214,947	6,000,903	187%
2040	Benton County	71,341,087	0	(6,740,626)	7,186,406	10,987,871	60,798,996	35,107,460	173%
2036	Clatsop County	34,553,269	(1,487,363)	0	3,480,656	6,719,897	29,826,665	17,003,911	175%
2017	Columbia County	26,523,219	0	(2,349,715)	2,671,765	2,141,674	24,703,595	13,052,266	189%
2018	Coos County	38,116,259	0	843,466	3,839,567	0	42,799,292	18,757,284	228%
2044	Crook County	5,308,681	0	(757,079)	534,760	0	5,086,362	2,612,440	195%
2027	Deschutes County	169,742,858	0	(19,070,161)	17,098,717	21,924,404	145,847,010	83,531,675	175%
2022	Gilliam County	5,219,980	(224,697)	(111,784)	525,825	4,282,085	1,127,239	2,568,790	44%
2012	Grant County	8,113,527	(349,251)	(4,191,802)	817,300	0	4,389,774	3,992,725	110%
2004	Harney County	9,092,626	(391,397)	(586,606)	915,928	0	9,030,551	4,474,546	202%
2035	Hood River County	15,881,808	0	(2,137,372)	1,599,823	4,051,710	11,292,549	7,815,552	144%
2005	Jackson County	111,404,776	(4,795,477)	0	11,222,143	26,900,574	90,930,868	54,823,087	166%
2042	Josephine County	49,486,082	(2,130,154)	2,092,812	4,984,884	0	54,433,624	24,352,455	224%
2007	Klamath County	8,755,724	0	(3,867,298)	881,991	0	5,770,417	4,308,754	134%
2000	Lake County	10,028,163	(431,668)	(735,226)	1,010,168	0	9,871,437	4,934,931	200%
2043	Lincoln County	10,716,094	(461,280)	(2,985,576)	1,079,465	319,959	8,028,744	5,273,467	152%
2009	Marion County	201,798,104	0	(24,949,226)	20,327,740	14,147,115	183,029,503	99,306,291	184%
2038	Multnomah County	839,587,681	(36,140,489)	(58,387,981)	84,574,233	109,886,873	719,746,571	413,167,107	174%
2016	Sherman County	5,653,826	(243,372)	0	569,527	1,484,501	4,495,480	2,782,288	162%
2013	Umatilla County	37,616,115	(1,619,205)	0	3,789,186	6,997,031	32,789,065	18,511,160	177%
2020	Wasco County	14,903,568	(641,532)	(927,473)	1,501,282	7,845,146	6,990,699	7,334,153	95%
2011	Washington County	350,711,189	(15,096,546)	0	35,328,210	18,016,594	352,926,259	172,587,486	204%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2742	Amity Fire District	18,344	(790)	(49,738)	1,848	0	(30,336)	9,027	(336%)
2631	Arch Cape Water-Sanitary District	286,677	0	(52,700)	28,878	0	262,855	141,076	186%
2602	Aumsville Rural Fire Protection District	678,136	0	(82,480)	68,311	0	663,967	333,715	199%
2804	Aurora Rural Fire Protection District	1,144,677	0	(149,779)	115,307	0	1,110,205	563,304	197%
2728	Baker County Library District	1,018,396	0	(69,993)	102,586	0	1,050,989	501,160	210%
2601	Baker Valley Irrigation District	109,299	0	(205,744)	11,010	0	(85,435)	53,787	(159%)
2749	Black Butte Ranch Police	598,259	(25,752)	(215,597)	60,264	0	417,174	294,408	142%
2595	Canby Fire District	4,817,519	0	(331,038)	485,283	0	4,971,764	2,370,736	210%
2731	Canby Utility Board	4,492,977	(193,403)	18,030	452,591	0	4,770,195	2,211,026	216%
2840	Cannon Beach Rural Fire Protection District	567,396	(24,424)	(368)	57,156	0	599,760	279,220	215%
2820	Central Oregon Coast Fire & Rescue District	823,852	0	(226,040)	82,989	0	680,801	405,424	168%
2569	Central Oregon Intergovernmental Council	8,689,790	0	(6,900,924)	875,349	0	2,664,215	4,276,308	62%
2563	Central Oregon Irrigation District	4,137,632	(178,107)	312,422	416,796	0	4,688,743	2,036,158	230%
2567	Charleston Rural Fire Protection District	447,432	0	(35,993)	45,071	0	456,510	220,184	207%
2699	Chetco Library Board	889,839	(38,304)	(5,790)	89,636	0	935,381	437,896	214%
2745	Clackamas County Fire District	76,840,562	0	(785,816)	7,740,385	6,521,984	77,273,147	37,813,791	204%
2761	Clackamas River Water	6,840,751	(294,464)	0	689,090	32,425	7,202,952	3,366,383	214%
2538	Clackamas Vector Control	651,004	(28,023)	59,457	65,578	0	748,016	320,364	233%
2707	Clatskanie Library	136,110	(5,859)	2,765	13,711	0	146,727	66,981	219%
2526	Clatskanie PUD	8,207,278	(353,287)	0	826,744	2,247,200	6,433,535	4,038,860	159%
2588	Clatskanie Rural Fire Protection District	2,602,310	0	(224,367)	262,139	0	2,640,082	1,280,615	206%
2617	Clean Water Services	75,144,949	0	(2,226,655)	7,569,580	27,685,134	52,802,740	36,979,367	143%
2681	Cloverdale Rural Fire Protection District	329,075	(14,165)	29,488	33,149	0	377,547	161,940	233%
2801	Coburg Rural Fire Protection District	586,752	0	(34,010)	59,105	0	611,847	288,745	212%
2649	Colton Fire Department	165,537	0	(37,712)	16,675	0	144,500	81,462	177%
2671	Columbia 911 Communications District	3,270,916	(140,798)	(78,343)	329,489	0	3,381,264	1,609,641	210%
2687	Columbia Drainage Vector Control District	469,370	(20,204)	106,470	47,281	0	602,917	230,980	261%
2528	Columbia River Fire & Rescue	11,162,268	(480,486)	(1,847,325)	1,124,409	0	9,958,866	5,493,032	181%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2612	Community Services Consortium	10,722,988	(461,577)	(425,500)	1,080,159	0	10,916,070	5,276,859	207%
2860	Coos County Airport District	1,608,632	0	(281,892)	162,042	0	1,488,782	791,619	188%
2806	Corbett Fire District No. 14	51,140	(2,201)	(508)	5,151	0	53,582	25,166	213%
2603	Corbett Water District	121,675	(5,238)	0	12,257	0	128,694	59,877	215%
2545	Council of Governments	19,610,304	(844,136)	(6,292)	1,975,406	0	20,735,282	9,650,371	215%
2834	Crescent Rural Fire Protection District	428,043	0	(13,907)	43,118	0	457,254	210,643	217%
2844	Crook County Rural Fire Protection District #1	5,833,570	(251,109)	(20,534)	587,633	0	6,149,560	2,870,742	214%
2647	Crooked River Ranch Rural Fire Protection District	888,110	(38,229)	(25,643)	89,462	0	913,700	437,045	209%
2571	Crystal Springs Water District	1,336,897	0	(24,274)	134,670	0	1,447,293	657,897	220%
2718	Curry Library	487,565	0	(161,904)	49,114	0	374,775	239,934	156%
2576	Depoe Bay Rural Fire Protection District	2,562,951	(110,324)	(13,089)	258,174	0	2,697,712	1,261,247	214%
2642	Dexter Rural Fire Protection District	316,831	(13,638)	(5,137)	31,915	0	329,971	155,915	212%
2132	Eugene Water & Electric Board	98,739,135	0	0	9,946,295	31,837,011	76,848,419	48,590,235	158%
2798	Fairview Water District	211,168	(9,090)	(8,501)	21,272	0	214,849	103,917	207%
2789	Farmers Irrigation District	1,150,594	0	(435,339)	115,903	0	831,158	566,216	147%
2824	Glide Fire Department	233,013	0	(13,635)	23,472	0	242,850	114,667	212%
2511	Grants Pass Irrigation District	1,297,849	(55,867)	33,375	130,736	0	1,406,093	638,681	220%
2784	Greater St. Helens Aquatic District	417,059	0	(55,425)	42,012	0	403,646	205,238	197%
2765	Green Sanitary	569,132	(24,499)	(30,229)	57,330	0	571,734	280,074	204%
2855	Harney Hospital	21,942,660	0	(2,195,798)	2,210,351	0	21,957,213	10,798,140	203%
2819	Harrisburg Fire-Rescue	604,389	(26,016)	(6,845)	60,882	0	632,410	297,424	213%
2838	High Desert Parks & Recreation District	67,612	(2,910)	732	6,811	0	72,245	33,272	217%
2519	Home Forward	41,540,150	0	(4,829,039)	4,184,466	0	40,895,577	20,442,205	200%
2607	Hoodland Fire District #74	2,607,591	(112,245)	(90,202)	262,671	0	2,667,815	1,283,214	208%
2510	Horsefly Irrigation District	259,222	0	0	26,112	0	285,334	127,565	224%
2773	Housing Authority of Jackson County	7,648,493	(329,233)	0	770,456	806,345	7,283,371	3,763,878	194%
2829	Hubbard Rural Fire Protection District	419,078	0	(31,461)	42,215	0	429,832	206,231	208%
2886	Idanha-Detroit Rural Fire Protection District	65,436	0	0	6,592	0	72,028	32,202	224%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2564	Illinois Valley Fire District	1,616,836	0	(300,910)	162,869	0	1,478,795	795,657	186%
2651	Imbler Rural Fire Protection District	22,954	(988)	953	2,312	0	25,231	11,296	223%
2715	Jackson County Fire District #3	15,019,600	(646,527)	(2,741,700)	1,512,970	0	13,144,343	7,391,253	178%
2620	Jackson County Fire District #4	1,288,476	0	0	129,792	0	1,418,268	634,068	224%
2541	Jackson County Vector Control District	426,663	0	(47,779)	42,979	0	421,863	209,964	201%
2712	Jefferson County EMS	1,777,130	(76,497)	7,351	179,016	0	1,887,000	874,539	216%
2846	Jefferson County Library District	564,325	0	(9,580)	56,846	67,154	544,437	277,708	196%
2561	Jefferson Rural Fire Protection District	1,000,775	0	(274,404)	100,811	0	827,182	492,488	168%
2763	Junction City Fire Department	799,369	0	(53,767)	80,523	0	826,125	393,375	210%
2559	Keizer Fire Department	8,132,401	0	(747,983)	819,202	0	8,203,620	4,002,013	205%
2710	Klamath County Emergency Communications District	1,972,644	(84,913)	0	198,710	170,951	1,915,490	970,752	197%
2721	Klamath Housing Authority	1,712,193	0	(130,310)	172,474	0	1,754,357	842,583	208%
2624	Klamath Vector Control	221,985	(9,555)	20,722	22,361	0	255,513	109,240	234%
2579	La Pine Rural Fire Protection District	5,420,009	0	(640,753)	545,974	0	5,325,230	2,667,225	200%
2768	Lake County Library District	254,568	(10,958)	6,309	25,643	0	275,562	125,275	220%
2522	Lane Council of Governments	28,979,403	0	(997,709)	2,919,184	0	30,900,878	14,260,972	217%
2883	Lane Fire Authority	8,023,294	0	(553,361)	808,211	0	8,278,144	3,948,321	210%
2849	Lebanon Aquatic District	615,674	0	(17,212)	62,019	0	660,481	302,978	218%
2705	Lebanon Fire District	9,001,365	0	(680,353)	906,735	0	9,227,747	4,429,636	208%
2753	Linn-Benton Housing Authority	3,068,723	0	(663,870)	309,122	0	2,713,975	1,510,141	180%
2700	Lowell Rural Fire Protection District	419,857	0	(140,367)	42,293	0	321,783	206,614	156%
2823	Lyons Fire District	234,416	0	0	23,613	0	258,029	115,358	224%
2580	Marion County Fire District #1	9,729,976	0	430,623	980,130	0	11,140,729	4,788,191	233%
2598	Marion County Housing Authority	1,778,748	0	(1,627,082)	179,179	0	330,845	875,335	38%
2628	McKenzie Fire And Rescue	1,152,404	(49,606)	(138,675)	116,085	0	1,080,208	567,106	190%
2135	McMinnville Water & Light Department	11,272,927	(485,249)	0	1,135,556	0	11,923,234	5,547,488	215%
2592	Medford Irrigation District	980,833	0	(97,225)	98,802	0	982,410	482,675	204%
2837	METCOM	3,265,673	0	(412,275)	328,961	0	3,182,359	1,607,061	198%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2594	Metro	126,895,433	(5,462,280)	(4,335,907)	12,782,565	14,558,783	115,321,028	62,446,151	185%
2663	Metropolitan Area Communications Commission	1,695,654	(72,990)	(73,861)	170,808	0	1,719,611	834,443	206%
2811	Mid-Columbia Center For Living	9,880,491	(425,311)	60,557	995,292	0	10,511,029	4,862,260	216%
2853	Mill City Rural Fire Protection District	130,543	0	(40,530)	13,150	0	103,163	64,241	161%
2752	Mist-Birkenfeld Rural Fire Protection District	551,165	0	(83,894)	55,521	0	522,792	271,232	193%
2758	Mohawk Valley Rural Fire District	718,663	(30,935)	(23,847)	72,393	0	736,274	353,659	208%
2568	Molalla Rural Fire Protection District #73	2,913,618	0	0	293,498	62,614	3,144,502	1,433,812	219%
2555	Monroe Fire Department	402,754	0	(26,059)	40,571	0	417,266	198,198	211%
2873	Mosier Fire District	124,302	0	(62,311)	12,521	0	74,512	61,170	122%
2778	Mulino Water District #23	147,517	(6,350)	897	14,860	0	156,924	72,594	216%
2508	Multnomah Drainage	6,403,358	(275,636)	113,826	645,030	0	6,886,578	3,151,138	219%
2869	Nehalem Bay Fire & Rescue	950,440	0	0	95,741	0	1,046,181	467,718	224%
2780	Nehalem Bay Health District	87,478	(3,766)	(10,873)	8,812	0	81,651	43,049	190%
2858	Nesika Beach-Ophir Water District	95,811	0	(24,966)	9,651	0	80,496	47,149	171%
2716	Neskowin Water District	504,135	(21,701)	(265)	50,783	0	532,952	248,088	215%
2674	Nestucca Rural Fire District	1,496,562	(64,420)	(85,342)	150,753	0	1,497,553	736,469	203%
2818	Netarts Water District	349,135	(15,029)	(16,658)	35,169	0	352,617	171,812	205%
2830	Netarts-Oceanside Rural Fire Protection District	377,067	(16,231)	(3,052)	37,983	0	395,767	185,557	213%
2604	Netarts-Oceanside Sanitary District	998,240	0	(193,638)	100,556	0	905,158	491,241	184%
2781	North Bend Coos-Curry Housing Authority	1,421,592	(61,193)	637,720	143,201	0	2,141,320	699,576	306%
2884	North Central Public Health District	3,019,669	0	0	304,180	0	3,323,849	1,486,001	224%
2638	North Douglas County Fire and EMS	1,044,472	0	(18,828)	105,213	0	1,130,857	513,992	220%
2793	North Lincoln Fire & Rescue District #1	2,921,565	0	(79,109)	294,298	0	3,136,754	1,437,723	218%
2839	North Morrow Vector Control District	340,690	(14,665)	973	34,319	0	361,317	167,656	216%
2792	North Wasco County Parks And Recreation District	635,272	(27,346)	0	63,993	0	671,919	312,622	215%
2825	Northern Oregon Corrections	7,793,576	0	(2,061,305)	785,071	0	6,517,342	3,835,274	170%
2657	Northwest Senior & Disability Services	31,431,099	0	(2,632,498)	3,166,151	0	31,964,752	15,467,469	207%
2888	Oak Lodge Water Services District	6,211,476	0	(807,597)	625,701	858,697	5,170,883	3,056,712	169%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2852	Ochoco Irrigation District	1,075,324	(46,288)	(176,812)	108,321	0	960,545	529,174	182%
2816	Odell Sanitary District	598,430	0	(12,947)	60,282	0	645,765	294,492	219%
2880	Oregon Health & Science University	663,710,694	0	(128,878,927)	66,857,606	45,642,636	556,046,737	326,616,783	170%
2531	Oregon School Boards Association	7,761,802	0	18,108	781,870	0	8,561,780	3,819,638	224%
2774	Oregon Trail Library District	462,002	(19,887)	(5,461)	46,539	0	483,193	227,354	213%
2684	Parkdale Fire District	306,517	0	3,916	30,876	0	341,309	150,839	226%
2694	Philomath Fire Department	1,103,595	(47,505)	(13,228)	111,168	0	1,154,030	543,087	212%
2893	Pleasant Hill Goshen Fire & Rescue	694,709	0	141,801	69,980	0	906,490	341,871	265%
2513	Port of Coos Bay	3,095,921	0	(134,941)	311,862	0	3,272,842	1,523,525	215%
2741	Port of Garibaldi	978,615	(42,125)	(57,490)	98,579	0	977,579	481,584	203%
2625	Port of Newport	2,877,180	0	(358,956)	289,827	0	2,808,051	1,415,881	198%
2512	Port of Portland	144,645,155	(6,226,326)	(579,824)	14,570,548	60,694,516	91,715,037	71,180,916	129%
2501	Port of The Dalles	361,542	(15,563)	(195,181)	36,419	0	187,217	177,917	105%
2713	Port of Tillamook Bay	1,881,281	(80,981)	(110,098)	189,507	0	1,879,709	925,792	203%
2673	Port Orford Library	129,654	(5,581)	(6,849)	13,060	0	130,284	63,804	204%
2542	Rainbow Water District	1,194,731	(51,428)	67,547	120,349	0	1,331,199	587,936	226%
2776	Rainier Cemetery District	126,795	0	(76,362)	12,772	0	63,205	62,397	101%
2590	Redmond Fire & Rescue	10,652,992	0	(1,494,855)	1,073,108	132,151	10,099,094	5,242,414	193%
2549	Rogue River Fire District	2,219,600	(95,544)	(341,925)	223,587	0	2,005,718	1,092,281	184%
2585	Rogue River Valley Irrigation District	758,851	0	0	76,441	30,007	805,285	373,436	216%
2669	Roseburg Urban Sanitary Authority	2,282,268	0	(322,809)	229,900	0	2,189,359	1,123,120	195%
2802	Rural Road Assessment District #3	392,590	(16,899)	2,949	39,547	0	418,187	193,196	216%
2551	Sandy Fire Department	3,631,736	(156,330)	(380,496)	365,836	0	3,460,746	1,787,203	194%
2709	Scappoose Public Library	251,090	0	(55,944)	25,293	0	220,439	123,563	178%
2739	Scappoose Rural Fire Protection District	4,631,173	(199,351)	(51,114)	466,512	0	4,847,220	2,279,034	213%
2605	Scio Fire District	184,108	0	(49,346)	18,546	0	153,308	90,601	169%
2786	Seal Rock Rural Fire Protection District	337,901	(14,545)	(6,760)	34,038	0	350,634	166,284	211%
2734	Seal Rock Water District	1,074,138	0	(161,130)	108,201	0	1,021,209	528,591	193%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2630	Sheridan Fire District	2,130,088	0	(41,599)	214,570	0	2,303,059	1,048,231	220%
2790	Silver Falls Library District	1,075,337	0	(54,525)	108,322	170,237	958,897	529,181	181%
2659	Silverton Fire District	1,081,240	(46,543)	(80,658)	108,917	0	1,062,956	532,086	200%
2701	Sisters-Camp Sherman	2,156,521	0	1,652,482	217,233	1,558,293	2,467,943	1,061,240	233%
2692	Siuslaw Public Library	813,217	(35,005)	(56,564)	81,918	0	803,566	400,190	201%
2794	Siuslaw Rural Fire Protection District #1	1,360,350	0	(13,956)	137,032	401,017	1,082,409	669,438	162%
2599	South Suburban Sanitary District	1,829,458	0	(96,556)	184,287	0	1,917,189	900,289	213%
2766	Southwest Lincoln County Water PUD	518,371	(22,314)	(26,412)	52,217	0	521,862	255,094	205%
2696	Stayton Fire District	1,131,271	0	(53,048)	113,956	0	1,192,179	556,706	214%
2799	Sublimity Fire District	280,012	0	(82,474)	28,206	0	225,744	137,796	164%
2641	Suburban East Salem Water District	778,763	0	(52,668)	78,447	0	804,542	383,235	210%
2857	Sunriver Service District	4,324,407	0	(1,106,065)	435,611	0	3,653,953	2,128,071	172%
2810	Sutherlin Water Control District	170,253	(7,329)	(5,480)	17,150	0	174,594	83,783	208%
2847	Sweet Home Fire and Ambulance District	2,860,233	(123,120)	(57,346)	288,120	0	2,967,887	1,407,541	211%
2582	Talent Irrigation District	1,704,304	(73,363)	44,386	171,680	0	1,847,007	838,700	220%
2553	Tangent Rural Fire Protection District	547,890	0	0	55,191	0	603,081	269,620	224%
2626	Tillamook Peoples Utility District	17,317,631	(745,446)	0	1,744,458	132,087	18,184,556	8,522,130	213%
2864	Tri City Joint Water & Sanitary Authority	847,954	(36,501)	(55,546)	85,417	0	841,324	417,284	202%
2660	Tualatin Valley Fire & Rescue	132,561,319	(5,706,171)	(10,778,876)	13,353,307	5,495,115	123,934,464	65,234,374	190%
2587	Tualatin Valley Irrigation District	865,268	0	(85,289)	87,161	0	867,140	425,805	204%
2842	Tualatin Valley Water District	25,889,364	0	(2,042,240)	2,607,915	11,736,618	14,718,421	12,740,341	116%
2772	Umatilla County Soil & Water District	195,198	(8,402)	(24,378)	19,663	0	182,081	96,059	190%
2732	Umatilla County Special Library District	332,167	0	(80,140)	33,460	0	285,487	163,462	175%
2653	Umatilla Fire Department	514,748	0	(37,988)	51,852	0	528,612	253,311	209%
2826	Wasco County Soil-Water Conservation District	963,851	0	(147,701)	97,092	0	913,242	474,318	193%
2695	Washington County Consolidated Communications Agency	15,485,244	(666,570)	334,309	1,559,876	0	16,712,859	7,620,400	219%
2540	West Extension Irrigation District	720,517	(31,015)	(115,444)	72,580	0	646,638	354,572	182%
2867	West Multnomah Soil And Water Conservation District	1,792,666	0	0	180,581	31,896	1,941,351	882,184	220%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2589	West Slope Water District	980,785	0	0	98,797	0	1,079,582	482,651	224%
2606	West Valley Housing Authority	1,661,469	0	(287,684)	167,365	0	1,541,150	817,621	188%
2754	Western Lane Ambulance District	3,317,781	(142,816)	(18,895)	334,210	0	3,490,280	1,632,704	214%
2895	Western Lane Fire And Ems Authority	1,021,713	0	0	102,920	0	1,124,633	502,792	224%
2817	Wickiup Water District	347,196	(14,945)	(883)	34,974	0	366,342	170,858	214%
2552	Winston-Dillard Fire District	1,869,622	(80,479)	784,560	188,333	0	2,762,036	920,055	300%
2600	Winston-Dillard Water District	1,027,910	0	(86,322)	103,545	0	1,045,133	505,842	207%
2676	Woodburn Fire District	4,069,110	0	426,540	409,894	0	4,905,544	2,002,438	245%
2562	Wy'East Fire District	104,782	(4,510)	0	10,555	0	110,827	51,564	215%
2843	Yachats Rural Fire Protection District	887,546	0	(27,734)	89,405	0	949,217	436,768	217%
2726	Yamhill Communications Agency	1,935,358	(83,308)	(8,280)	194,955	0	2,038,725	952,404	214%

#### State

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1000	State Agencies	7,486,419,157	321,979,509	0	754,129,878	1,395,821,115	7,166,707,429	3,684,120,450	195%

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1244	Appraiser Cert. and Licensure Board	681,560	29,313	0	68,656	127,075	0	652,454	335,401	195%
1198	Architect Examiners Board	672,395	28,919	0	67,732	125,366	0	643,680	330,890	195%
1240	Aviation Department	2,233,198	96,046	0	224,957	416,373	0	2,137,828	1,098,973	195%
1243	Board of Clinical Social Workers	896,609	38,562	0	90,318	167,170	0	858,319	441,228	195%
1200	Board of Geologist Examiners	376,704	16,201	0	37,947	70,235	0	360,616	185,379	195%
1238	Board of Massage Therapists	862,878	37,111	0	86,920	160,881	0	826,029	424,629	195%
1171	Board of Nursing	7,036,094	302,612	0	708,767	1,311,859	0	6,735,614	3,462,512	195%
1180	Board of Parole	4,074,369	175,232	0	410,424	759,654	0	3,900,371	2,005,026	195%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1266	Board of Pharmacy	3,582,499	154,078	0	360,876	667,947	0	3,429,507	1,762,974	195%
1041	Bureau of Labor and Industries	13,001,535	559,176	0	1,309,684	2,424,098	0	12,446,297	6,398,148	195%
1217	Chiropractic Board	617,416	26,554	0	62,194	115,115	0	591,049	303,835	195%
1138	Commission on Judicial Fitness and Disability	103,469	4,450	0	10,423	19,291	0	99,050	50,918	195%
1196	Construction Contractors' Board	7,718,667	331,968	0	777,525	1,439,123	0	7,389,037	3,798,411	195%
1172	Crab Commission	338,200	14,545	0	34,068	63,056	0	323,757	166,431	195%
1187	Criminal Justice Commission	2,833,070	121,846	0	285,384	528,218	0	2,712,082	1,394,174	195%
1095	Dairy Products Commission	1,596,129	68,647	0	160,783	297,594	0	1,527,965	785,467	195%
1223	Department of Administrative Services	146,539,851	6,302,456	0	14,761,407	27,321,930	0	140,281,785	72,113,310	195%
1192	Department of Consumer and Business Service	140,074,417	6,024,388	0	14,110,124	26,116,468	0	134,092,461	68,931,623	195%
1050	Department of Corrections	717,033,584	30,838,525	0	72,228,984	133,688,830	0	686,412,263	352,857,359	195%
1146	Department of Environmental Quality	110,610,765	4,757,201	0	11,142,160	20,623,056	0	105,887,071	54,432,349	195%
1246	Department of Human Services	1,118,851,114	48,120,086	0	112,705,292	208,606,542	0	1,071,069,950	550,594,641	195%
1261	Department of Military-Federal Employees	664,559	28,582	0	66,943	123,905	0	636,179	327,034	195%
1121	Department Of Public Safety Standards and Training	20,936,522	900,448	0	2,109,000	3,903,554	0	20,042,416	10,303,012	195%
1064	Department of Revenue	109,510,788	4,709,893	0	11,031,356	20,417,968	0	104,834,068	53,891,042	195%
1224	Department of Transportation	675,584,853	29,055,878	0	68,053,727	125,960,834	0	646,733,623	332,460,141	195%
1073	Department of Veteran Affairs	13,149,598	565,544	0	1,324,599	2,451,704	0	12,588,037	6,471,011	195%
1020	District Attorneys	8,724,061	375,209	0	878,801	1,626,576	0	8,351,495	4,293,173	195%
1042	Division of State Lands	17,725,286	762,338	0	1,785,522	3,304,828	0	16,968,317	8,722,740	195%
1250	Eastern Oregon University	35,245,431	1,515,852	0	3,550,380	6,571,408	0	33,740,255	17,344,529	195%
1070	Employment Department	164,479,560	7,074,016	0	16,568,529	30,666,736	0	157,455,368	80,941,569	195%
1137	Employment Relations Board	3,050,003	131,176	0	307,236	568,664	0	2,919,751	1,500,928	195%
1201	Engineering Examiners Board	1,894,553	81,482	0	190,844	353,234	0	1,813,645	932,323	195%
1028	Forestry Department	106,966,832	4,600,481	0	10,775,096	19,943,655	0	102,398,754	52,639,144	195%
1031	Geology and Mineral Industries	5,696,976	245,018	0	573,874	1,062,185	0	5,453,683	2,803,523	195%
1139	Governors Office	13,106,052	563,671	0	1,320,213	2,443,585	0	12,546,351	6,449,582	195%
1247	Health Related Licensing Boards	3,257,218	140,088	0	328,109	607,299	0	3,118,116	1,602,900	195%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1271	Higher Education Coordinating Commission	22,181,250	953,982	0	2,234,385	4,135,630	0	21,233,987	10,915,552	195%
1235	Inside Oregon Enterprises	16,174,234	695,629	0	1,629,280	3,015,639	0	15,483,504	7,959,456	195%
1136	Judicial Department	196,053,044	8,431,943	0	19,749,022	36,553,521	0	187,680,489	96,479,106	195%
1155	Land Conservation and Development Commission	10,239,090	440,368	0	1,031,415	1,909,049	0	9,801,824	5,038,730	195%
1175	Land Use Board Of Appeals	1,252,861	53,884	0	126,205	233,592	0	1,199,357	616,542	195%
1197	Landscape Contractor Advisory Board	754,349	32,443	0	75,988	140,646	0	722,134	371,221	195%
1141	Legislative Administration Committee	12,822,055	551,457	0	1,291,605	2,390,635	0	12,274,482	6,309,825	195%
1258	Legislative Commission on Indian Services	396,489	17,052	0	39,940	73,924	0	379,557	195,115	195%
1154	Legislative Committees	2,011,269	86,502	0	202,601	374,995	0	1,925,377	989,760	195%
1101	Legislative Counsel	10,697,032	460,063	0	1,077,545	1,994,431	0	10,240,210	5,264,086	195%
1114	Legislative Fiscal Office	6,745,250	290,103	0	679,470	1,257,632	0	6,457,191	3,319,386	195%
1272	Legislative Policy and Research Committee	6,336,519	272,524	0	638,297	1,181,426	0	6,065,914	3,118,246	195%
1150	Legislature	21,587,828	928,460	0	2,174,608	4,024,988	0	20,665,908	10,623,525	195%
1185	Long Term Care Ombudsman	4,505,676	193,782	0	453,870	840,070	0	4,313,258	2,217,275	195%
1116	Marine Board	5,714,915	245,790	0	575,681	1,065,529	0	5,470,856	2,812,351	195%
1045	Medical Examiners	5,326,942	229,104	0	536,599	993,193	0	5,099,452	2,621,427	195%
1242	Mental Health Regulatory Agency	1,384,339	59,538	0	139,449	258,106	0	1,325,220	681,243	195%
1046	Military Department	52,974,734	2,278,363	0	5,336,307	9,876,985	0	50,712,418	26,069,246	195%
1264	Oregon Advocacy Commissions Office	300,996	12,945	0	30,320	56,120	0	288,142	148,122	195%
1117	Oregon Beef Council	373,585	16,067	0	37,632	69,654	0	357,631	183,844	195%
1262	Oregon Board of Dentistry	1,238,795	53,279	0	124,788	230,970	0	1,185,892	609,620	195%
1233	Oregon Board of Optometry	298,122	12,822	0	30,031	55,584	0	285,390	146,708	195%
1097	Oregon Business Development Department	22,910,187	985,332	0	2,307,813	4,271,538	0	21,931,795	11,274,267	195%
1008	Oregon Commission for the Blind	8,142,497	350,196	0	820,219	1,518,145	0	7,794,767	4,006,981	195%
1002	Oregon Department of Agriculture	51,784,200	2,227,160	0	5,216,381	9,655,014	0	49,572,726	25,483,375	195%
1021	Oregon Department of Education	97,272,424	4,183,539	0	9,798,549	18,136,161	0	93,118,351	47,868,456	195%
1029	Oregon Department of Fish and Wildlife	125,438,093	5,394,902	0	12,635,762	23,387,568	0	120,081,189	61,728,983	195%
1004	Oregon Department of Justice	214,589,954	9,229,188	0	21,616,302	40,009,674	0	205,425,770	105,601,252	195%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1228	Oregon Film and Video	655,850	28,207	0	66,066	122,281	0	627,841	322,748	195%
1222	Oregon Forest Resources Institute	1,693,328	72,827	0	170,574	315,716	0	1,621,014	833,299	195%
1157	Oregon Government Ethics Commission	1,245,149	53,552	0	125,428	232,154	0	1,191,974	612,747	195%
1267	Oregon Health Authority	650,903,932	27,994,389	0	65,567,542	121,359,148	0	623,106,715	320,314,484	195%
1215	Oregon Hop Commission	119,624	5,145	0	12,050	22,304	0	114,516	58,868	195%
1194	Oregon Housing and Community Service	27,938,375	1,201,587	0	2,814,318	5,209,029	0	26,745,251	13,748,674	195%
1251	Oregon Institute of Technology	35,647,713	1,533,154	0	3,590,903	6,646,413	0	34,125,358	17,542,495	195%
1044	Oregon Liquor Control Commission	44,191,340	1,900,602	0	4,451,529	8,239,347	0	42,304,124	21,746,875	195%
1184	Oregon Lottery Commission	75,016,542	3,226,347	0	7,556,645	13,986,616	0	71,812,918	36,916,177	195%
1159	Oregon Office of Energy	12,990,307	558,693	0	1,308,553	2,422,005	0	12,435,548	6,392,623	195%
1237	Oregon Physical Therapist Licensing Board	637,281	27,409	0	64,195	118,819	0	610,066	313,611	195%
1059	Oregon Racing Commission	1,228,094	52,818	0	123,710	228,975	0	1,175,648	604,354	195%
1115	Oregon State Bar	13,082,450	562,656	0	1,317,835	2,439,185	0	12,523,756	6,437,967	195%
1252	Oregon State University	569,247,068	24,482,451	0	57,341,997	106,134,463	12,433,243	532,503,810	280,130,556	190%
1248	Oregon Tourism Commission	9,588,314	412,379	0	965,860	1,787,713	0	9,178,840	4,718,478	195%
1129	Oregon Trawl Commission	192,238	8,268	0	19,365	35,842	0	184,028	94,602	195%
1236	Oregon Watershed Enhancement Board	5,412,216	232,771	0	545,189	1,009,092	0	5,181,084	2,663,390	195%
1085	Oregon Wheat Commission	338,389	14,554	0	34,087	63,092	0	323,937	166,523	195%
1227	Oregon Youth Authority	134,996,897	5,806,011	0	13,598,650	25,169,779	0	129,231,779	66,432,939	195%
1210	Parks and Recreation Department	59,394,499	2,554,467	0	5,982,989	11,073,932	0	56,858,024	29,228,458	195%
1263	Patient Safety Commission	1,653,219	71,102	0	166,534	308,238	0	1,582,618	813,561	195%
1253	Portland State University	246,092,442	10,584,062	0	24,789,644	45,883,221	0	235,582,926	121,103,852	195%
1087	Potato Commission	388,384	16,704	0	39,123	72,413	0	371,797	191,126	195%
1179	Professional Liability Fund	9,812,161	422,006	0	988,409	1,829,449	0	9,393,128	4,828,635	195%
1165	Psychiatric Security Review Board	1,510,940	64,983	0	152,202	281,710	0	1,446,414	743,544	195%
1245	Public Defense Services Commission	18,011,704	774,656	0	1,814,374	3,358,230	0	17,242,504	8,863,689	195%
1061	Public Employees Retirement System	51,347,235	2,208,367	0	5,172,364	9,573,543	0	49,154,423	25,268,342	195%
1057	Public Utility Commission	20,295,755	872,890	0	2,044,453	3,784,085	0	19,429,014	9,987,686	195%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2020

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1195	Real Estate Agency	4,089,935	175,902	0	411,992	762,557	0	3,915,272	2,012,686	195%
1204	Salmon Commission	135,339	5,821	0	13,633	25,234	0	129,559	66,601	195%
1062	Secretary of State	36,443,378	1,567,374	0	3,671,053	6,794,762	0	34,887,043	17,934,047	195%
1256	Southern Oregon University	52,162,597	2,243,434	0	5,254,498	9,725,565	0	49,934,964	25,669,587	195%
1039	State Accident Insurance Fund Corporation	178,557,782	7,679,499	0	17,986,671	33,291,580	94,366,619	76,565,753	87,869,562	87%
1230	State Board of Accountancy	963,260	41,428	0	97,032	179,597	0	922,124	474,027	195%
1231	State Board of Tax Practitioners	314,616	13,531	0	31,692	58,659	0	301,180	154,825	195%
1043	State Library	4,589,017	197,367	0	462,266	855,609	0	4,393,040	2,258,288	195%
1054	State Police	240,191,065	10,330,253	0	24,195,180	44,782,927	0	229,933,571	118,199,742	195%
1066	State Treasury	33,906,305	1,458,259	0	3,415,486	6,321,732	0	32,458,317	16,685,535	195%
1166	Teacher Standards and Practices Commission	3,166,170	136,172	0	318,938	590,323	0	3,030,957	1,558,095	195%
1190	Travel Information Council	7,389,906	317,829	0	744,408	1,377,827	0	7,074,316	3,636,626	195%
1254	University of Oregon	486,180,452	20,909,882	0	48,974,443	90,646,934	0	465,417,843	239,252,880	195%
1160	Water Resources Department	23,693,434	1,019,019	0	2,386,712	4,417,572	0	22,681,593	11,659,708	195%
1255	Western Oregon University	61,770,908	2,656,673	0	6,222,372	11,517,006	0	59,132,947	30,397,906	195%