



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

126		6,986,320,448	4,727,948,122	216,510,617	126,628,019	2,348,254,924	1,057,710,635		
		Tier 1/Tier 2	Tier 1/Tier 2	Allocated OPSRP	Side Accounts	UAL (reflecting	Combined	UAL as a % of	
Employer	Employer Name	Actuarial Accrued	Actuarial Asset	UAL	Side Accounts	Side Accounts)	Valuation Payroll	Payroll	
Number	Employer Name	Liability	Value	UAL	Side Accounts	Side Accounts)	Valuation Payroll	Payroll	
2724	Nehalem Bay Wastewater Agency	2,624,174	1,534,898	68,771	-	1,158,047	335,963	345%	
2740	Neskowin Regional Sanitary Authority	74,095	333,457	33,243	-	(226,119)	162,401	-139%	
2835	North Clackamas County Water Commission	1,259,785	488,540	71,330	-	842,575	348,468	242%	
2637	Northeast Oregon Housing Authority	5,166,615	2,560,959	164,990	-	2,770,646	806,021	344%	
2550	Nyssa Road Assessment District #2	1,183,930	900,812	43,376	-	326,494	211,904	154%	
2685	Oregon Community College Association	2,650,145	2,145,821	126,033	-	630,357	615,703	102%	
2876	Oregon Municipal Electric Utilities Association	82,188	81,638	28,941	-	29,491	141,387	21%	
2533	Owyhee Irrigation District	10,845,631	7,721,676	293,808	-	3,417,763	1,435,327	238%	
2688	Polk County Fire District #1	8,086,654	5,801,838	318,568	-	2,603,384	1,556,288	167%	
2613	Polk Soil & Water Conservation District	551,043	418,869	38,784	-	170,958	189,472	90%	
2507	Port of Astoria	6,817,456	5,712,357	307,600	-	1,412,699	1,502,706	94%	
2633	Port of Cascade Locks	8,194,417	7,282,353	128,722	-	1,040,786	628,840	166%	
2570	Port of Columbia County	2,158,801	2,228,393	234,865	-	165,273	1,147,376	14%	
2788	Port of Hood River	4,212,846	2,850,310	351,184	-	1,713,720	1,715,627	100%	
2581	Port of Umatilla	2,255,694	1,974,588	36,366	-	317,472	177,657	179%	
2689	Redmond Area Park & Recreation District	2,275,401	2,029,753	141,690	-	387,338	692,194	56%	
2672	Rockwood Water PUD	10,046,160	6,694,986	372,164	-	3,723,338	1,818,118	205%	
2747	Salem Housing Authority	18,515,222	12,295,628	538,783	-	6,758,377	2,632,094	257%	
2885	Siletz Rural Fire Protection District	-	135	9,451	-	9,316	46,169	20%	
2859	South Lane County Fire and Rescue	6,956,786	2,168,274	517,011	-	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%	
2643	Sweet Home Cemetery	603,541	590,968	34,722	-	47,295	169,625	28%	
2722	Tillamook 9-1-1	3,234,255	2,330,457	101,966	-	1,005,764	498,130	202%	
2821	Tillamook County Soil And Water Conservation District	784,559	672,448	33,179	-	145,290	162,087	90%	
2783	Tillamook Fire District	1,755,447	1,326,158	66,424	-	495,713	324,501	153%	
2865	Tri-County Cooperative Weed Management Area	-	(20,822)	26,188	-	47,010	127,937	37%	
2610	Turner Fire District	2,456,805	1,344,244	90,986	-	1,203,547	444,490	271%	
2887	Umatilla County Fire District #1	12,718,082	6,640,645	788,039	-	6,865,476	3,849,777	178%	
2874	Umatilla-Morrow Radio and Data District	297,752	226,391	46,115	-	117,476	225,285	52%	
2536	Valley View Cemetery	21,311	161,145	12,339	-	(127,495)	60,280	-212%	
2797	Vernonia Fire	142,814	254,836	51,320	-	(60,702)	250,712	-24%	
2796	West Side Rural Fire Protection District	519,662	749,177	45,451	-	(184,064)	222,041	-83%	
2725	West Valley Fire District	1,294,543	695,933	136,743	-	735,353	668,024	110%	
2714	Winchester Bay Sanitary District	401,580	325,134	33,803	-	110,249	165,138	67%	
2878	Yamhill Fire Protection District	2,671	3,626	19,456	-	18,501	95,050	19%	